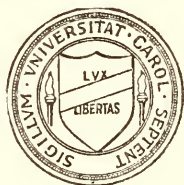




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OFFICIAL REGISTER

FOR 1929-1930

LEGISLATIVE DEPARTMENT

R. T. FOUNTAIN.....	President of the Senate.....	Edgecombe
A. H. GRAHAM.....	Speaker of House of Representatives.....	Orange

EXECUTIVE DEPARTMENT

O. MAX GARDNER.....	Governor.....	Cleveland
R. T. FOUNTAIN.....	Lieutenant Governor.....	Edgecombe
J. A. HARTNESS.....	Secretary of State.....	Iredell
BAXTER DURHAM.....	Auditor.....	Wake
NATHAN O'BERRY.....	Treasurer.....	Wayne
A. T. ALLEN.....	Superintendent of Public Instruction.....	Alexander
DENNIS G. BRUMMITT.....	Attorney General.....	Granville
N. A. TOWNSEND.....	Executive Counsel.....	Harnett

JUDICIAL DEPARTMENT

SUPREME COURT JUDGES

WALTER P. STACY.....	Chief Justice.....	New Hanover
W. J. ADAMS.....	Associate Justice.....	Moore
HERIOT CLARKSON.....	Associate Justice.....	Mecklenburg
GEORGE W. CONNOR.....	Associate Justice.....	Wilson
W. J. BROODEN.....	Associate Justice.....	Durham

SUPERIOR COURT JUDGES

WALTER L. SMALL.....	First District.....	Pasquotank-Elizabeth City
M. V. BARNHILL.....	Second District.....	Nash-Rocky Mount
GARLAND E. MIDYETTE.....	Third District.....	Northampton-Jackson
FRANK A. DANIELS.....	Fourth District.....	Wayne-Goldsboro
R. A. NUNN.....	Fifth District.....	Craven-New Bern
H. A. GRADY.....	Sixth District.....	Sampson-Clinton
W. C. HARRIS.....	Seventh District.....	Wake-Raleigh
E. H. CRANMER.....	Eighth District.....	Brunswick-Southport
N. A. SINCLAIR.....	Ninth District.....	Cumberland-Fayetteville
WILLAM A. DEVIN.....	Tenth District.....	Granville-Oxford
JOHN H. CLEMENT.....	Eleventh District.....	Forsyth-Winston-Salem
THOMAS J. SHAW.....	Twelfth District.....	Guilford-Greensboro
A. M. STACK.....	Thirteenth District.....	Union-Monroe
W. F. HARDING.....	Fourteenth District.....	Mecklenburg-Charlotte
JOHN M. OGLESBY.....	Fifteenth District.....	Cabarrus-Concord
J. L. WEBB.....	Sixteenth District.....	Cleveland-Shelby
T. B. FINLEY.....	Seventeenth District.....	Wilkes-Wilkesboro
MICHAEL SCHENCK.....	Eighteenth District.....	Henderson-Hendersonville
P. A. McELROY.....	Nineteenth District.....	Madison-Marshall
WALTER E. MOORE.....	Twentieth District.....	Jackson-Sylva

SPECIAL JUDGES

CLAYTON MOORE.....	Eastern Division.....	Martin-Williamston
T. L. JOHNSON.....	Eastern Division.....	Robeson-Lumberton
G. VERNON COWPER.....	Eastern Division.....	Lenoir-Kinston
H. HOYLE SINK.....	Western Division.....	Davidson-Lexington
CAMERON F. MAC RAE.....	Western Division.....	Buncombe-Asheville
JOHN H. HARWOOD.....	Western Division.....	Swain-Bryson City

OFFICIAL REGISTER

SOLICITORS

HERBERT R. LEARY.....	First District.....	Chowan-Edenton
DONNELL GILLIAM.....	Second District.....	Edgecombe-Tarboro
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C. L. WILLIAMS.....	Fourth District.....	Lee-Sanford
D. M. CLARK.....	Fifth District.....	Pitt-Greenville
J. A. POWERS.....	Sixth District.....	Lenoir-Kinston
L. S. BRASSFIELD.....	Seventh District.....	Wake-Raleigh
WOODUS KELLUM.....	Eight District.....	New Hanover-Wilmington
T. A. MCNEILL.....	Ninth District.....	Robeson-Lumberton
W. B. UMPSTEAD.....	Tenth District.....	Durham-Durham
S. PORTER GRAVES.....	Eleventh District.....	Surry-Mount Airy..
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Z. V. LONG.....	Fifteenth District.....	Iredell-Statesville
L. S. SPURLING.....	Sixteenth District.....	Caldwell-Lenoir
JOHN R. JONES.....	Seventeenth District.....	Wilkes-North Wilkesboro
J. W. PLESS, JR.....	Eighteenth District.....	McDowell-Marion
R. M. WELLS.....	Nineteenth District.....	Buncombe-Asheville
G. C. DAVIS.....	Twentieth District.....	Haywood-Waynesville

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ADJUTANT GENERAL'S DEPARTMENT

J. VAN B. METTS.....	Adjutant General.....	New Hanover
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CHILD WELFARE COMMISSION

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C. M. JOHNSON.....Executive Secretary.....Pender

THE BUDGET BUREAU

P. H. WILLIAMS.....Assistant Director.....Pasquotank

NORTH CAROLINA INDUSTRIAL COMMISSION

MATT H. ALLEN.....Chairman.....Wake

COMMISSIONERS OF AFFIDAVITS FOR NORTH CAROLINA RESIDENT IN OTHER STATES

NAME	EXPIRATION TERM	ADDRESS
JACOB SILVERMAN.....	April 14, 1929.....	Danville, Va.
CHAS. HENRY HESSE.....	May 30, 1929.....	Baltimore, Md.
FRED BROUGHTON HOLDERBY.....	August 5, 1929.....	Danville, Va.
T. N. STEPHENSON.....	October 15, 1929.....	Norfolk, Va.
GEO. H. COREY.....	November 2, 1929.....	New York, N. Y.
JAS. FREDERICK BRATT.....	November 30, 1929.....	Westwood, N. J.
PEARCE HORNE.....	January 16, 1930.....	Washington, D. C.
J. L. BAGBY.....	March 13, 1930.....	Danville, Va.
WM. E. SCHUL.....	March 13, 1930.....	Baltimore, Md.
E. G. BAGLEY.....	March 24, 1930.....	Danville, Va.
THOS. J. HUNT.....	August 31, 1930.....	Philadelphia, Pa.
CHAS. E. A. MCCARTHY.....	August 6, 1930.....	New York, N. Y.

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GENERAL ASSEMBLY

SENATORS

DISTRICT	NAME	POSTOFFICE
1	LLOYD J. LAWRENCE.....	Murfreesboro
1	CHAS. WHEDBEE.....	Hertford
2	ELBERT S. PEEL.....	Williamston
2	HARRY McMULLAN.....	Washington
3	A. C. GAY.....	Jackson
4	W. G. CLARK.....	Tarboro
4	F. H. GREGORY.....	Halifax
5	M. K. BLOUNT.....	Greenville
6	W. M. PERSON.....	Louisburg
6	L. L. GRAVELY.....	Rocky Mount
7	L. P. TAPP.....	Kinston
7	WM. F. WARD.....	New Bern
8	DR. H. B. IVEY.....	Goldsboro
8	C. C. CANADY.....	Benson
9	ROBERT G. JOHNSON.....	Burgaw
9	S. H. HOBBS.....	Clinton
10	J. A. BRIDGER.....	Bladenboro
10	E. R. MACKEETHAN.....	Fayetteville
11	T. L. JORNSON.....	Lumberton
12	W. B. McQUEEN.....	Raeftord
12	C. C. CRANFORD.....	Asheboro
13	O. P. MAKEPEACE.....	Sanford
13	J. M. BROUGHTON.....	Raleigh
14	J. T. ALDERMAN.....	Henderson
15	B. F. HESTER.....	Hurdle Mills, R. 3
16	R. W. SCOTT.....	Mebane
16	S. C. BRAWLEY.....	Durham
17	J. S. DUNCAN.....	Greensboro
17	JNO. F. REYNOLDS.....	Wentworth
18	L. A. MARTIN.....	Lexington
18	L. M. BLUE.....	Gibson
19	HENRY L. PRICE.....	Monroe, R. 5
19	W. ERSKINE SMITH.....	Albemarle
20	WALTER CLARK.....	Charlotte
20	F. J. HAYWOOD.....	Concord
21	L. L. SMITH.....	Mt. Ulla
22	B. S. WOMBLE.....	Winston-Salem
23	R. T. JOYCE.....	Westfield
24	S. CARTER WILLIAMS.....	Yadkinville
25	JESSE C. SIGMON.....	Newton
25	DEWEY L. RAYMER.....	Statesville
26	O. J. RHYNE.....	Dalls, R. 2
27	W. F. WOOD.....	Marion
27	AMOS R. BEAM.....	Forest City
28	H. L. MILLNER.....	Morganton
29	CARLISLE W. HIGGINS.....	Sparta
30	IRA PLEMMONS.....	Hot Springs
31	GUY WEAVER.....	Asheville
32	T. C. GALLOWAY.....	Brevard
33	JOHN BURNETT.....	Bryson City

SENATE OFFICERS

NAME	POSITION	POSTOFFICE
R. T. FOUNTAIN.....	President.....	Rocky Mount
T. L. JOHNSON.....	President <i>pro tem</i>	Lumberton
LEROY MARTIN.....	Principal Clerk.....	Raleigh
O. P. SHELL.....	Sergeant-at-Arms.....	Harnett County
NEEDHAM MANGUM.....	Reading Clerk.....	Wake Forest
A. COREY.....	Engrossing Clerk.....	Jamesville

REPRESENTATIVES

NAME	POSTOFFICE	COUNTY
J. S. LOWE.....	Burlington.....	Alamance
HAROLD BURKE.....	Taylorsville.....	Alexander
EUGENE TRANSOU.....	Sparta.....	Alleghany
DR. J. E. HART.....	Wadesboro.....	Anson
P. T. McNEILL.....	West Jefferson.....	Ashe
DAVID T. VANCE.....	Plumtree.....	Avery
A. D. MacLEAN.....	Washington.....	Beaufort
FRANCIS D. WINSTON.....	Windsor.....	Bertie
H. L. WILLIAMSON.....	Elizabethtown.....	Bladen
REV. D. L. HEWETT.....	Shallotte.....	Brunswick
DON C. YOUNG.....	Asheville.....	Buncombe
HALSEY B. LEAVITT.....	Asheville.....	Buncombe
J. M. MULL.....	Morganton.....	Burke
SAM BLACK.....	Harrisburg R. 2.....	Cabarrus
GARLAND SUTTLEMYRE.....	Granite Falls.....	Caldwell
W. I. HALSTEAD.....	South Mills.....	Camden
D. M. JONES.....	Beaufort.....	Carteret
JULIUS JOHNSTON.....	Yanceyville.....	Caswell
L. F. KLUTZ.....	Newton.....	Catawba
DR. J. D. EDWARDS.....	Siler City.....	Chatham
ERNEST HAWKINS.....	Murphy.....	Cherokee
W. D. PRUDEN.....	Edenton.....	Chowan
JOHN C. HERBERT.....	Hayesville.....	Clay
O. M. MULL.....	Shelby.....	Cleveland
J. R. WILLIAMSON.....	Cerro Gordo.....	Columbus
T. A. GRANTHAM.....	New Bern.....	Craven
W. C. EWING.....	Fayetteville.....	Cumberland
E. R. JOHNSON.....	Currituck.....	Currituck
R. BRUCE ETHERIDGE.....	Manteo.....	Dare
A. HOMER RAGAN.....	Thomasville.....	Davidson
A. T. GRANT, JR.....	Mocksville.....	Davie
DR. R. L. CARR.....	Rose Hill.....	Duplin
E. C. BROOKS, JR.....	Durham.....	Durham
VICTOR V. YOUNG.....	Durham.....	Durham
JOHN H. KERR, JR.....	Rocky Mount.....	Edgecombe
R. M. COX.....	Winston-Salem.....	Forsyth
R. M. HANES.....	Winston-Salem.....	Forsyth
GEO. W. FLYNT.....	Winston-Salem.....	Forsyth
W. L. LUMPKIN.....	Franklinton.....	Franklin

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
CARL G. CARPENTER.....	Bessemer City.....	Gaston
C. P. ARMSTRONG.....	Belmont.....	Gaston
T. W. COSTEN.....	Gatesville.....	Gates..
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F. W. HANCOCK, JR.....	Oxford.....	Granville
J. C. MOYE.....	Snow Hill.....	Greene
GEORGE A. YOUNCE.....	Greensboro.....	Guilford
NORMAN A. BOREN.....	Greensboro.....	Guilford
JOHN B. BLAIR.....	High Point.....	Guilford
W. J. NORWOOD.....	Roanoke Rapids.....	Halifax
D. MAC. JOHNSON.....	Enfield.....	Halifax
J. McKAY BYRD.....	Coats.....	Harnett
J. R. BOYD.....	Waynesville.....	Haywood.
F. S. WETMUR.....	Hendersonville.....	Henderson
THAD A. EURE.....	Winton.....	Hertford
D. S. POOLE.....	Raeford.....	Hoke
GEO. E. DAVIS.....	Lake Landing.....	Hyde
D. E. TURNER.....	Mooresville.....	Iredell
W. H. SMITH.....	Cowarts.....	Jackson
JAMES RAYNOR.....	Benson.....	Johnston
REV. H. F. HUTCHINS.....	Selma.....	Johnston
R. P. BENDER.....	Pollocksville.....	Jones
H. M. JACKSON.....	Sanford.....	Lee
F. I. SUTTON.....	Kinston.....	Lenoir
CHAS. L. EAKER.....	Cherryville, R. 1.....	Lincoln
J. A. PORTER.....	Franklin.....	Macon
DR. J. H. HUTCHINS.....	Marshall.....	Madison
J. A. EVERETT.....	Palmyra.....	Martin
DR. J. B. JOHNSON.....	Old Fort.....	McDowell
W. E. PRICE.....	Charlotte.....	Mecklenburg
JOHN D. SHAW.....	Charlotte.....	Mecklenburg
J. B. READING.....	Cornelius.....	Mecklenburg
J. B. CRAIGMILES.....	Bakersville.....	Mitchell
T. WADE BRUTON.....	Troy.....	Montgomery
U. L. SPENCE.....	Carthage.....	Moore
O. B. MOSS.....	Spring Hope.....	Nash
W. C. WOODARD.....	Rocky Mount.....	Nash
JOHN BRIGHT HILL.....	Wilmington.....	New Hanover
GRAHAM K. HOBBS.....	Wilmington.....	New Hanover
J. B. STEPHENSON.....	Severn.....	Northampton
FRED W. HARGETT, JR.....	Jacksonville.....	Onslow
A. H. GRAHAM.....	Hillsboro.....	Orange
F. C. BRINSON.....	Bayboro.....	Pamlico
J. K. WILSON.....	Elizabeth City.....	Pasquotank
J. T. WELLS.....	Atkinson.....	Pender..
W. F. MORGAN.....	Winfall.....	Perquimans
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M. W. NASH.....	Hamlet.....	Richmond
A. E. WHITE.....	Lumberton.....	Robeson
JOHN S. BUTLER.....	St. Pauls.....	Robeson

REPRESENTATIVES—CONTINUED

NAME	POSTOFFICE	COUNTY
P. H. GWYNN.....	Leaksville.....	Rockingham
WILLIAM B. WRAY.....	Reidsville.....	Rockingham
HUGH E. TAYLOR.....	China Grove.....	Rowan
W. C. ROSE.....	China Grove, R. F. D.	Rowan
GEORGE BIGGERSTAFF.....	Rutherfordton.....	Rutherford
J. L. HINES.....	Turkey.....	Sampson...
E. M. GILL.....	Laurinburg.....	Scotland
LUTHER H. BOST.....	Albermarle, R. 6.....	Stanley
CURTIS C. MCGEE.....	Germanton.....	Stokes
DR. HOLMAN BERNARD.....	Pilot Mountain.....	Surry
O. P. WILLIAMS.....	Bryson City.....	Swain
L. P. HAMLIN.....	Brevard.....	Transylvania
C. W. TATEM.....	Columbia.....	Tyrell
DR. S. A. ALEXANDER.....	Monroe.....	Union
JOHN B. CRUDUP.....	Henderson.....	Vance
A. V. BAUCOM.....	Apex.....	Wake
WILLIS SMITH.....	Raleigh.....	Wake
J. SHERWOOD UPCHURCH.....	Raleigh.....	Wake
B. B. WILLIAMS.....	Warrenton.....	Warren
JOHN W. DARDEN.....	Plymouth.....	Washington
R. C. RIVERS.....	Boone.....	Watauga
GURNEY P. HOOD.....	Goldsboro.....	Wayne..
WILEY W. ANDREWS.....	Goldsboro.....	Wayne
CHAS. H. COWLES.....	Wilkesboro.....	Wilkes
REV. R. H. BOSWELL.....	Wilson.....	Wilson
G. T. WHITE.....	Hamptonville.....	Yadkin
CHAS. HUTCHINS.....	Burnsville.....	Yancey

HOUSE OFFICERS

NAME	POSITION	Postoffice
A. H. GRAHAM.....	Speaker.....	Hillsboro
ALEX LASSITER.....	Principal Clerk.....	Aulander
JOHN D. BERRY.....	Reading Clerk.....	Raleigh
MISS ROSA MUND.....	Engrossing Clerk.....	Concord
C. M. HIGGINS.....	Sergeant-at Arms.....	Wadesboro
J. A. LISK.....	Assistant Sergeant-at-Arms.....	Richfield

ENROLLING DEPARTMENT

NAME	POSITION	COUNTY
JOHN E. BROWN.....	Enrolling Clerk.....	Watauga

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CONSTITUTION

OF THE

STATE OF NORTH CAROLINA

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for the preservation of the American Union, and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution:

Preamble

ARTICLE I

DECLARATION OF RIGHTS

That the great, general and essential principles of liberty, and free government may be recognized and established, and that the relations of this State to the Union and Government of the United States, and those of the people of this State to the rest of the American people, may be defined and affirmed, we do declare:

SECTION 1. *The equality and rights of men.* That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

The equality and rights of men.

SEC. 2. *Political power and government.* That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Political power and government.

SEC. 3. *Internal government of the State.* That the people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Internal government of the State.

SEC. 4. *That there is no right to secede.* That this State shall ever remain a member of the American Union; that the people thereof are a part of the American Nation; that there is no right on the part of the State to secede, and that all at-

That there is no right to secede.

tempts, from whatever source or upon whatever pretext, to dissolve said Union or to sever said Nation, ought to be resisted with the whole power of the State.

Of allegiance to
the U. S. Gov-
ernment.

SEC. 5. *Of allegiance to the United States government.* That every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

Public debt.

SEC. 6. *Public debt; bonds issued under ordinance of Convention of 1868-, '68-'69, '69-'70, declared invalid; exception.* The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

Bonds issued
under ordinance
of convention of
1868 and under
acts of 1868,
1868-69, 1869-
70 declared
invalid.

Exception.

Exclusive emolu-
ments, etc.

SEC. 7. *Exclusive emoluments, etc.* No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

The legislative,
executive and
judicial powers
distinct.

SEC. 8. *The legislative, executive and judicial powers distinct.* The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

Of the power of
suspending laws.

SEC. 9. *Of the power of suspending laws.* All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not to be exercised.

Elections free.
In criminal
prosecutions.

SEC. 10. *Elections free.* All elections ought to be free.

SEC. 11. *In criminal prosecutions.* In all criminal prosecutions, every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not

be compelled to give evidence against himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

SEC. 12. *Answers to criminal charges.* No person shall be put to answer any criminal charge except as hereinafter allowed, but by indictment, presentment, or impeachment.

Answers to criminal charges.

SEC. 13. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Right of jury.

SEC. 14. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Excessive bail.

SEC. 15. *General warrants.* General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

General warrants.

SEC. 16. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud.

Imprisonment for debt.

SEC. 17. *No person taken, etc., but by law of the land.* No person ought to be taken, imprisoned, or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

No person to be taken, etc., but by law of the land.

SEC. 18. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Persons restrained of liberty.

SEC. 19. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Controversies at law respecting property.

SEC. 20. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Freedom of the press.

SEC. 21. *Habeas corpus.* The privileges of the writ of *habeas corpus* shall not be suspended.

Habeas corpus.

SEC. 22. *Property qualification.* As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.

Property qualification.

Representation
and taxation.

SEC. 23. *Representation and taxation.* The people of the State ought not to be taxed, or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.

Militia and the
right to bear
arms.

SEC. 24. *Militia and the right to bear arms.* A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.

Right of the
people to as-
semble together.

SEC. 25. *Right of the people to assemble together.* The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.

Religious liberty.

SEC. 26. *Religious liberty.* All men have a natural and inalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.

Education.

SEC. 27. *Education.* The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.

Elections should
be frequent.

SEC. 28. *Elections should be frequent.* For redress or grievances, and for amending and strengthening the laws, elections should be often held.

Recurrence to
fundamental
principles.

SEC. 29. *Recurrence to fundamental principles.* A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.

Hereditary emol-
uments, etc.

SEC. 30. *Hereditary emoluments, etc.* No hereditary emoluments, privileges, or honors ought to be granted or conferred in this State.

Perpetuities, etc.

SEC. 31. *Perpetuities, etc.* Perpetuities and monopolies are contrary to the genius of a free State and ought not to be allowed.

Ex post facto
laws.

SEC. 32. *Ex post facto laws.* Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no *ex post facto* law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed.

SEC. 33. *Slavery prohibited.* Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby forever prohibited within the State.

Slavery prohibited.

SEC. 34. *State boundaries.* The limits and boundaries of the State shall be and remain as they now are.

State boundaries.

SEC. 35. *Courts shall be open.* All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial, or delay.

Courts shall be open.

SEC. 36. *Soldiers in time of peace.* No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law.

Soldiers in time of peace.

SEC. 37. *Other rights of the people.* This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people.

Other rights of the people.

ARTICLE II.

LEGISLATIVE DEPARTMENT

SECTION 1. *Two branches.* The legislative authority shall be vested in two distinct branches, both dependent on the people to-wit: a Senate and House of Representatives.

Two branches.

SEC. 2. *Time of assembling.* The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present.

Time of assembling.

SEC. 3. *Number of Senators.* The Senate shall be composed of fifty Senators, biennially chosen by ballot.

Number of senators.

SEC. 4. *Regulations in relation to districting the State for senators.* The Senate Districts shall be so altered by the General Assembly, at the first session after the return of every enumeration by order of Congress, that each Senate District shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate District, unless such county shall be equitably entitled to two or more Senators.

Regulations in relation to districting the State for senators.

SEC. 5. *Regulations in relation to apportionment of representatives.* The House of Representatives shall be composed of one hundred and twenty Representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one Representative in the House of Representatives, although it may not con-

Regulations in relation to apportionment of representatives.

tain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts of the Senate are hereinbefore directed to be laid off.

Ratio of representation.

SEC. 6. *Ratio of representation.* In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the number of the population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

Qualifications for senators.

SEC. 7. *Qualifications for senators.* Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Qualifications for representatives.

SEC. 8. *Qualifications for representatives.* Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Election of officers.

SEC. 9. *Election of officers.* In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be *vica voce*.

Powers in relation to divorce and alimony.

SEC. 10. *Powers in relation to divorce and alimony.* The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Private laws in relation to names of persons, etc.

SEC. 11. *Private laws in relation to names of persons, etc.* The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Thirty days notice shall be given anterior to passage of private laws.

SEC. 12. *Thirty days notice shall be given anterior to passage of private laws.* The General Assembly shall not pass any private law, unless it shall be made to appear that thirty days notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

SEC. 13. *Vacancies.* If vacancies shall occur in the General Assembly by death, resignation, or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law. Vacancies.

SEC. 14. *Revenue.* No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each house respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal. Revenue.

SEC. 15. *Entails.* The General Assembly shall regulate entails in such a manner as to prevent perpetuities. Entails.

SEC. 16. *Journals.* Each House shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly. Journals.

SEC. 17. *Protest.* Any member of either House may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reasons of his dissent entered on the journal. Protest.

SEC. 18. *Officers of the House.* The House of Representatives shall choose their own Speaker and other officers. Officers of the House.

SEC. 19. *President of the Senate.* The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided. President of the Senate.

SEC. 20. *Other senatorial officers.* The Senate shall choose its other officers and also a Speaker (*pro tempore*) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor. Other senatorial officers.

SEC. 21. *Style of the acts.* The style of the acts shall be: "The General Assembly of North Carolina do enact." Style of the acts.

SEC. 22. *Powers of the General Assembly.* Each House shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place. Powers of the General Assembly.

SEC. 23. *Bills and resolutions to be read three times, etc.* All bills and resolutions of a legislative nature shall be read three times in each House before they pass into laws, and shall be signed by the presiding officers of both Houses. Bills and resolutions to be read three times, etc.

SEC. 24. *Oath of members.* Each member of the General Assembly, before taking his seat, shall take an oath of affirmation that he will support the Constitution and laws of the United Oath of members.

States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives.

Terms of office.

SEC. 25. *Terms of office.* The terms of office for Senators and members of the House of Representatives shall commence at the time of their election.

Yeas and nays.

SEC. 26. *Yeas and nays.* Upon motion made and seconded in either House by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Election for members of the General Assembly.

SEC. 27. *Election for members of the General Assembly.* The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.

Pay of members and officers of the General Assembly.

SEC. 28. *Pay of members and officers of the General Assembly.* The members of the General Assembly for the term of their office shall receive a salary for their services of six hundred dollars each. The salaries of the presiding officers of the two houses shall be seven hundred dollars each: *Provided*, that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members shall receive eight dollars per day each, and the presiding officers of the two houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days, the members and officers shall serve thereafter without pay.

Extra session.

Limitations upon power of General Assembly to enact private or special legislation.

SEC. 29. *Limitations upon power of General Assembly to enact private or special legislation.* The General Assembly shall not pass any local, private, or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to nonnavigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his

sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or special laws enacted by it. Any local, private, or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

SEC. 30. The General Assembly shall not use nor authorize to be used any part of the amount of any sinking fund for any purpose other than the retirement of the bonds for which said sinking fund has been created.

Inviolability of sinking funds.

ARTICLE III.

EXECUTIVE DEPARTMENT

SEC. 1. *Officers of the Executive Department; terms of office.* The Executive Department shall consist of a Governor, in whom shall be vested the supreme executive power of the State; a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same time and places and in the same manner as members of the General Assembly are elected. This term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: *Provided*, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their offices four years from and after the first day of January.

Officers of the Executive Department.

Terms of office.

SEC. 2. *Qualifications of Governor and Lieutenant-Governor.* No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

Qualifications of Governor and Lieutenant-Governor.

SEC. 3. *Returns of elections.* The returns of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

Returns of elections.

Oath of office
for Governor.

SEC. 4. *Oath of office for Governor.* The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

Duties of
Governor.

SEC. 5. *Duties of Governor.* The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

Reprieves, com-
mutations and
pardons.

SEC. 6. *Reprieves, commutations, and pardons.* The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially communicate to the General Assembly each case of reprieve, commutation, or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon, or reprieve, and the reasons therefor.

Annual reports
from officers of
Executive De-
partment and of
public institu-
tions.

SEC. 7. *Annual reports from officers of Executive Department and of public institutions.* The officers of the Executive Department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports, with his message, to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the Executive Department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Commander-
in-chief.

SEC. 8. *Commander-in-chief.* The Governor shall be Commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Extra sessions
of General
Assembly.

SEC. 9. *Extra sessions of General Assembly.* The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Officers whose
appointments
are not other-
wise provided
for.

SEC. 10. *Officers whose appointments are not otherwise provided for.* The Governor shall nominate, and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

SEC. 11. *Duties of the Lieutenant-Governor.* The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Duties of the
Lieutenant-
Governor.

SEC. 12. *In case of impeachment of Governor, or vacancy caused by death or resignation.* In case of the impeachment of the Governor, his failure to qualify, his absense from the State, his inability to discharge the duties of his office, or, in case the office of Governor shall in any wise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disability shall cease or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the Senators shall elect one of their own number President of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such President.

In case of im-
peachment of
Governor, or
vacancy caused
by death or
resignation.

SEC. 13. *Duties of other executive officers.* The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Duties of other
executive
officers.

SEC. 14. *Council of State.* The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such

Council of State.

journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

Compensation of executive officers.

SEC. 15. *Compensation of executive officers.* The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Seal of State.

SEC. 16. *Seal of State.* There shall be a seal of the State, which shall be kept by the Governor, and used by him, as occasion may require, and shall be called "The Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," and signed by the Governor, and countersigned by the Secretary of State.

Department of Agriculture, Immigration and Statistics.

SEC. 17. *Department of Agriculture, Immigration, and Statistics.* The General Assembly shall establish a Department of Agriculture, Immigration, and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

ARTICLE IV

JUDICIAL DEPARTMENT

Abolishes the distinction between actions at law and suits in equity.

SECTION 1. *Abolishes the distinction between actions at law and suits in equity, and feigned issues.* The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party, against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.

Feigned issues abolished.

Division of judicial powers.

SEC. 2. *Division of judicial powers.* The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts, Courts of Justices of the Peace, and such other courts inferior to the Supreme Court as may be established by law.

Trial court of impeachment.

SEC. 3. *Trial court of impeachment.* The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law.

SEC. 4. *Impeachment.* The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor is impeached, the Chief Justice shall preside.

Impeachment.

SEC. 5. *Treason against the State.* Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Treason against the State.

SEC. 6. *Supreme court justices.* The Supreme Court shall consist of a Chief Justice and four Associate Justices.

Supreme court justices.

SEC. 7. *Terms of the Supreme Court.* The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Terms of the supreme court.

SEC. 8. *Jurisdiction of Supreme Court.* The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Jurisdiction of supreme court.

SEC. 9. *Claims against the State.* The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Claims against the State.

SEC. 10. *Judicial districts for Superior Courts.* The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Judicial districts for superior courts.

SEC. 11. *Residences of Judges, rotation in judicial districts, and special terms.* Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold

Residences of judges, rotation in judicial districts, and special terms.

Power to provide for special or emergency judges.

one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said district; and the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county, or district, when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation.

Power and authority of emergency judges.

Compensation.

Jurisdiction of courts inferior to supreme court.

SEC. 12. *Jurisdiction of courts inferior to Supreme Court.*

The General Assembly shall have no power to deprive the Judicial Department of any power or jurisdiction which rightfully pertains to it as a coördinate department of the government; but the General Assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the Supreme Court among the other courts prescribed in this Constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals; and regulate by law, when necessary, the methods of proceeding in the exercise of their powers of all the courts below the Supreme Court, so far as the same may be done without conflict with other provisions of this Constitution.

In case of waiver of trial by jury.

SEC. 13. *In case of waiver of trial by jury.* In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury; in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

Special courts in cities.

SEC. 14. *Special courts in cities.* The General Assembly shall provide for the establishment of special courts, for the trial of misdemeanors, in cities and towns, where the same may be necessary.

Clerk of supreme court.

SEC. 15. *Clerk of the Supreme Court.* The Clerk of the Supreme Court shall be appointed by the Court, and shall hold his office for eight years.

Election of superior court clerk.

SEC. 16. *Election of Superior Court Clerk.* A Clerk of the Superior Court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the General Assembly.

Term of office.

SEC. 17. *Term of office.* Clerks of the Superior Courts shall hold their offices for four years.

Fees, salaries and emoluments.

SEC. 18. *Fees, salaries, and emoluments.* The General Assembly shall prescribe and regulate the fees, salaries, and emoluments of all officers provided for in this article; but the salaries of the judges shall not be diminished during their continuance in office.

SEC. 19. *What laws are, and shall be, in force.* The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

What laws are and shall be in force.

SEC. 20. *Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc.* Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before, and pending the adoption by the General Assembly of the rules of practice and procedure herein provided for, shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc.

SEC. 21. *Election, terms of office, etc., of justices of the Supreme and judges of the Superior Courts.* The Justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for Justices of the Supreme Court, and shall hold their offices for eight years. The General Assembly may, from time to time, provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

Justices supreme court, election of.

SEC. 22. *Transaction of business in the Superior Courts.* The Superior Courts shall be, at all times, open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Transaction of business in the superior courts.

SEC. 23. *Solicitors for each judicial district.* A solicitor shall be elected for each judicial district, by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

Solicitors for each judicial district.

SEC. 24. *Sheriffs and coroners.* In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the

Sheriffs and coroners.

Constables.

commissioners of the county may appoint to such office for the unexpired term.

Vacancies.

SEC. 25. *Vacancies.* All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointments of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Terms of office of first officers under this article.

SEC. 26. *Terms of office of first officers.* The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this Constitution by the Congress of the United States.

Jurisdiction of justices of the peace.

SEC. 27. *Jurisdiction of justices of the peace.* The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions, founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to the justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party thereto, he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file same with the clerk of the Superior Court for his county.

Vacancies in office of justices.

SEC. 28. *Vacancies in office of justices.* When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

Vacancies in office of superior court clerk.

SEC. 29. *Vacancies in office of Superior Court Clerk.* In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case

of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

SEC. 30. *Officers of other courts inferior to Supreme Court.* In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Officers of other courts inferior to supreme court.

SEC. 31. *Removal of judges of the various courts for inability.* Any judge of the Supreme Court, or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

Removal of judges of the various courts for inability.

SEC. 32. *Removal of clerks of the various courts for inability.* Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the Clerk of the Supreme Court by the judges of said Court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.

Removal of clerks of the various courts for inability.

SEC. 33. *Amendments not to vacate existing offices.* The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof.

Amendments not to vacate existing offices.

ARTICLE V

REVENUE AND TAXATION

SECTION 1. *Capitation tax; exemptions.* The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said

Capitation tax.

Exemptions.

tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

Applications of proceeds of State and county capitation tax.

SEC. 2. *Application of proceeds of State and county capitation tax.* The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

Taxation shall be by uniform rule and ad valorem.

SEC. 3. *Taxation shall be by uniform rule and ad valorem; exemptions.* Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and also, all real and personal property, according to its true value in money: *Provided*, notes, mortgages, and all other evidences of indebtedness, or any renewal thereof, given in good faith to build, repair, or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided, further*, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean lands, whether consisting of a building lot or larger tract, together with all the buildings and outbuildings which the owner in good faith intends to use as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Exemptions.

SEC. 4. *Restrictions upon the increase of the public debt except in certain contingencies.* Except for refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Restrictions upon the increase of the public debt, except in certain contingencies.

SEC. 5. *Property exempt from taxation.* Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

Property exemptions from taxation.

SEC. 6. *Taxes levied for counties.* The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with the special approval of the General Assembly, which may be done by special or general act: *Provided*, this limitation shall not apply to taxes levied for the maintenance of public schools of the State for the term required by article nine, section three, of the Constitution: *Provided, further*, the State tax shall not exceed five cents on the one hundred dollars value of property.

Taxes levied for counties.

SEC. 7. *Acts levying taxes shall state objects, etc.* Every act of the General Assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

Acts levying taxes shall state objects, etc.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. *Who may vote.* Every male person born in the United States, and every male person who has been naturalized,

Qualifications of elector.

twenty-one years of age, and possessing the qualifications set out in this article, shall be entitled to vote at any election by the people in the State, except as herein otherwise provided.

Qualifications of elector.

SEC. 2. *Qualifications of voters.* He shall reside in the State of North Carolina for one year, and in the precinct, ward, or other election district, in which he offers to vote four months next preceding election: *Provided*, that removal from one precinct, ward or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court upon indictment, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall be first restored to citizenship in the manner prescribed by law.

Qualifications of electors.

General Assembly to provide registration laws.

SEC. 3. *Voters to be registered.* Every person offering to vote shall be at the time a legally registered voter as herein prescribed and in the manner hereafter provided by law, and the General Assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

Qualifications of elector to register and vote.

Registration of persons entitled to vote without educational qualifications.

SEC. 4. *Qualification for registration.* Every person presenting himself for registration shall be able to read and write any section of the Constitution in the English language. But no male person who was, on January 1, 1867, or at any time prior thereto, entitled to vote under laws of any State in the United States wherein he then resided, and no lineal descendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: *Provided*, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section 2 of this article.

Permanent record.

Amendment indivisible.

SEC. 5. *Indivisible plan; legislative intent.* That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

SEC. 6. *Elections by people and General Assembly.* All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

Elections by people and general Assembly.

SEC. 7. *Eligibility to office; official oath.* Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

Oath of Office.

"I,, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as So help me, God."

SEC. 8. *Disqualification for office.* The following classes of persons shall be disqualified for office: *First*, all persons who shall deny the being of Almighty God. *Second*, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

Disqualification for office.

SEC. 9. *When this chapter operative.* That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

When amendment to take effect.

ARTICLE VII

MUNICIPAL CORPORATIONS

SECTION 1. *County officers.* In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

County officers.

SEC. 2. *Duty of county commissioners.* It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be *ex officio* clerk of the board of commissioners.

Duty of county commissioners.

SEC. 3. *Counties to be divided into districts.* It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

Counties to be divided into districts.

Said districts shall have corporate powers as townships.

SEC. 4. *Townships have corporate powers.* Upon the approval of the reports provided for in the foregoing section of the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government and shall be known as townships.

Officers of townships.

SEC. 5. *Officers of townships.* In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a large number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duties shall be prescribed by law.

Trustees shall assess property.

SEC. 6. *Trustees shall assess property.* The township board of trustees shall assess the taxable property of their townships and make returns to the county commissioners for revision, as may be prescribed by law. The clerk shall be, *ex officio*, treasurer of the township.

No debt or loan except by a majority of voters.

SEC. 7. *No debt or loan except by a majority of voters.* No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Drawing of money.

SEC. 8. *No money drawn except by law.* No money shall be drawn from any county or township treasury, except by authority of law.

Taxes to be ad valorem.

SEC. 9. *Taxes to be ad valorem.* All taxes levied by any county, city, town, or township shall be uniform and *ad valorem* upon all property in the same, except property exempted by this Constitution.

When officers enter on duty.

SEC. 10. *When officers enter on duty.* The county-officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

Governor to appoint justices.

SEC. 11. *Governor to appoint justices.* The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

Charters to remain in force until legally changed.

SEC. 12. *Charters to remain in force until legally changed.* All charters, ordinances, and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

SEC. 13. *Debts in aid of the rebellion not to be paid.* No county, city, town, or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Debts in aid of the rebellion not to be paid.

SEC. 14. *Powers of General Assembly over municipal corporations.* The General Assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

Powers of General Assembly over municipal corporations.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

SECTION 1. *Corporations under general laws.* No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters, except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

Restriction of legislative powers as to corporations.

General laws for organization of corporations.

Alteration of repeal of general or special acts.

Special acts for repeal of charters.

SEC. 2. *Debts of corporations, how secured.* Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

Debts of corporations, how secured.

SEC. 3. *What corporations shall include.* The term "Corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts in like cases as natural persons.

What corporations shall include.

SEC. 4. *Legislature to provide for organizing cities, towns, etc.* It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

General laws for organization and government of municipalities.

ARTICLE IX

EDUCATION

SECTION 1. *Education shall be encouraged.* Religion, morality, and knowledge being necessary to good government and

Education shall be encouraged.

the happiness of mankind, schools and the means of education shall forever be encouraged.

General Assembly shall provide for schools.

SEC. 2. *General Assembly shall provide for schools; separation of the races.* The General Assembly, at its first session under this Constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of, either race.

Separation of the races.

Counties to be divided into districts.

SEC. 3. *Counties to be divided into districts.* Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment.

What property shall be devoted to educational purposes.

SEC. 4. *What property devoted to educational purposes.* The proceeds of all land that have been or hereafter may be granted by the United States to this State, and not otherwise, appropriated by this State or the United States; also all moneys, stocks, bonds, and other property now belonging to any State fund for purposes of education, also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State, and not otherwise appropriated by the State or by the terms of the grant, gift, or devise, shall be paid into the State treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools, and for no other uses or purposes whatsoever.

County school fund.

SEC. 5. *County school fund; proviso.* All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of this State: *Provided*, that the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

Proviso.

SEC. 6. *Election of trustees, and provisions for maintenance, of the university.* The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises and endowments thereof in any wise granted to or conferred upon the trustees of said University; and the General Assembly may make such provisions, laws, and regulations from time to time as may be necessary and expedient for the maintenance and management of said University.

Election of trustees and provisions for maintenance of the university.

SEC. 7. *Benefits of the university.* The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also, that all the property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

Benefits of the university.

SEC. 8. *Board of education.* The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent of Public Instruction, and Attorney-General shall constitute a State Board of Education.

Board of education.

SEC. 9. *President and secretary.* The Governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education.

President and secretary.

SEC. 10. *Powers of the board.* The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules, and regulations of said board may be altered, amended, or repealed by the General Assembly, and when so altered, amended, or repealed, they shall not be reenacted by the board.

Powers of board.

SEC. 11. *First session of the board.* The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State government under this Constitution; the time of future meetings may be determined by the board.

First session of board.

SEC. 12. *Quorum.* A majority of the board shall constitute a quorum for the transaction of business.

Quorum.

SEC. 13. *Expenses.* The contingent expenses of the board shall be provided by the General Assembly.

Expenses.

SEC. 14. *Agricultural department.* As soon as practicable after the adoption of this Constitution, the General Assembly shall establish and maintain, in connection with the University, a department of agriculture, of mechanics, of mining, and of normal instruction.

Agricultural department.

Children must
attend school.

SEC. 15. *Children must attend school.* The General Assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

ARTICLE X

HOMESTEAD AND EXEMPTIONS

Exemptions.

SECTION 1. *Exemptions of personal property.* The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.

Homestead.

SEC. 2. *Homestead.* Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes or for payment of obligations contracted for the purchase of said premises.

Homestead ex-
empted from
debt.

SEC. 3. *Homestead exemption from debt.* The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Laborer's lien.

SEC. 4. *Laborer's lien.* The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Benefit of widow.

SEC. 5. *Benefit of widow.* If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Property of a
married female
secured to her.

SEC. 6. *Property of married women secured to them.* The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations, or engagements of her husband, and may be devised, and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

SEC. 7. *Husband may insure his life for the benefit of wife and children.* The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors.

Husband may insure his life for the benefit of wife and children.

SEC. 8. *How deed for homestead may be made.* Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a homestead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

How deed for homestead may be made.

ARTICLE XI

PUNISHMENTS, PENAL INSTITUTIONS AND PUBLIC CHARITIES

SECTION 1. *Punishments; convict labor; proviso.* The following punishments only shall be known to the laws of this State, viz., death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: *Provided*, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this State.

Punishments.

Convict labor.

Proviso.

SEC. 2. *Death punishment.* The object of punishment being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

Death punishment.

SEC. 3. *Penitentiary.* The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's Prison or penitentiary at some central and accessible point within the State.

Penitentiary.

SEC. 4. *Houses of correction.* The General Assembly may provide for the erection of houses of correction, where vagrants and persons guilty of misdemeanors shall be restrained and usefully employed.

Houses of correction.

- Houses of refuge. SEC. 5. *Houses of refuge.* A house or houses of refuge may be established whenever the public interests may require it, for the correction and instruction of other classes of offenders.
- The sexes to be separated. SEC. 6. *The sexes to be separated.* It shall be required, by competent legislation, that the structure and superintendence of penal institutions of the State, the county jails, and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.
- Provision for the poor and orphans. SEC. 7. *Provision for the poor and orphans.* Beneficent provisions for the poor, the unfortunate and orphan, being one of the first duties of a civilized and Christian State, the General Assembly shall, at its first session, appoint and define the duties of a Board of Public Charities, to whom shall be entrusted the supervision of all charitable and penal State institutions, and who shall annually report to the Governor upon their condition, with suggestions for their improvement.
- Orphan houses. SEC. 8. *Orphan houses.* There shall also, as soon as practicable, be measures devised by the State for the establishment of one or more orphan houses, where destitute orphans may be cared for, educated and taught some business or trade.
- Inebriates and idiots. SEC. 9. *Inebriates and idiots.* It shall be the duty of the Legislature, as soon as practicable, to devise means for the education of idiots and inebriates.
- Deaf-mutes, blind and insane. SEC. 10. *Deaf-mutes, blind, and insane.* The General Assembly may provide that the indigent deaf-mute, blind, and insane of the State shall be cared for at the charge of the State.
- Self-supporting. SEC. 11. *Self-supporting.* It shall be steadily kept in view by the Legislature and the Board of Public Charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

ARTICLE XII

MILITIA

- Who are liable to militia duty. SECTION 1. *Who are liable to militia duty.* All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: *Provided*, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.
- Proviso.
- Organizing, etc. SEC. 2. *Organizing, etc.* The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.

SEC. 3. *Governor commander-in-chief.* The Governor shall be commander-in-chief, and shall have power to call out the militia to execute the law, suppress riots or insurrections, and to repel invasion.

Governor commander-in-chief.

SEC. 4. *Exemptions.* The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

Exemptions.

ARTICLE XIII

AMENDMENTS

SECTION 1. *Convention, how called.* No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly.

Convention, how called.

SEC. 2. *How the Constitution may be altered.* No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

How the Constitution may be altered.

ARTICLE XIV

MISCELLANEOUS

SECTION 1. *Indictments.* All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution.

Indictments.

SEC. 2. *Penalty for fighting duel.* No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State.

Penalty for fighting duel.

SEC. 3. *Drawing money.* No money shall be drawn from the treasury but in consequence of appropriations made by law;

Drawing money.

and an accurate account of the receipts and expenditures of the public money shall be annually published.

Mechanics lien.

SEC. 4. *Mechanic's lien.* The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Governor to make appointments.

SEC. 5. *Governor to make appointments.* In the absence of any contrary provision, all officers of this State, whether heretofore elected, or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.

Seat of government.

SEC. 6. *Seat of government.* The seat of government in this State shall remain at the city of Raleigh.

Holding office.

SEC. 7. *Holding office.* No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly: *Provided*, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.

Proviso.

Intermarriage of whites and negroes prohibited.

SEC. 8. *Intermarriage of whites and negroes prohibited.* All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation inclusive, are hereby forever prohibited.

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PUBLIC LAWS

OF THE

STATE OF NORTH CAROLINA

SESSION 1929

PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1929

CHAPTER 1

AN ACT TO REQUIRE THE ATTORNEY-GENERAL TO DEVOTE HIS ENTIRE TIME TO THE DUTIES OF HIS OFFICE.

Whereas, the activities of the State Government, its departments, institutions and agencies, have so increased as to justify and demand the services of an Attorney-General for the whole of his time, therefore,

Full time
Attorney-General

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the passage and ratification of this act, the Attorney-General shall devote his whole time to the duties of the office and shall not engage in the private practice of law.

To devote
whole time.

SEC. 2. That section three thousand eight hundred and seventy of the Consolidated Statutes be amended so as to read as follows:

C. S. 3870,
amended.

"3870. *Department of Justice.* The Attorney-General shall receive an annual salary of \$7,500.00, payable monthly." Provided that within thirty days from and after the passage of this act, the Attorney-General shall dispense with one Assistant to his office.

Salary \$7,500.

To dispense with
one assistant.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 10th day of January, A. D. 1929.

CHAPTER 2

AN ACT TO DEFINE THE MANNER IN WHICH THE SALARIES OF THE MEMBERS OF THE GENERAL ASSEMBLY AND THEIR PRESIDING OFFICERS MAY BE PAID.

The General Assembly of North Carolina do enact:

SECTION 1. That the pay of the members and officers for a regular session of the General Assembly, as provided in section twenty-eight of article two of the Constitution of North Carolina, may be paid in installments, or upon a per diem basis as

Pay of members
of General As-
sembly may be
paid in instal-
ments or upon
per diem basis.

Rate for per
diem basis at
regular session.

Rate for per
diem basis at
extra session.

Pay to remain
same in session
of less than 60
days.

asked for by the several members and officers of the General Assembly; provided, that in no instance shall installments or per diem amount to more than ten dollars per day for the members and eleven dollars sixty-seven cents for the two presiding officers, for the number of days the General Assembly has been in session, and that the total pay of the officers and members of the General Assembly at a regular session shall in no case exceed six hundred dollars for the members, and seven hundred dollars for the presiding officers of the two houses. And, provided further, that the pay for an extra session of the General Assembly shall be eight dollars per day for members and ten dollars per day for the two presiding officers, for a period not to exceed twenty days.

SEC. 2. That nothing in the provisions of section one shall prevent members and presiding officers of the General Assembly from receiving the full compensation of six hundred dollars for the members and seven hundred dollars for the presiding officers of the two houses, for the term of the regular session of the General Assembly, whether the term remains in session for sixty days or a shorter period.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1929.

CHAPTER 3

AN ACT TO AMEND CHAPTER SEVENTY-TWO OF PUBLIC LAWS OF NINETEEN TWENTY-FIVE, RELATING TO THE PAYMENT OF COMPENSATION TO THE CLERKS AND OTHER EMPLOYEES OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

Chapter 72, Public Laws 1925, amended.

New section added to article 2, chapter 71, Consolidated Statutes 1919. Principal clerks, chief enrolling clerk, and chief engrossing clerk to receive \$7.00 a day.

Plus mileage at ten cents per mile.

SECTION 1. That chapter seventy-two of the Public Laws of nineteen twenty-five be amended to read as follows:

"Section 1. That a new section be added to article two of chapter seventy-one of the Consolidated Statutes of one thousand nine hundred and nineteen, to read as follows:

"The principal clerk of the General Assembly and chief clerk appointed by Secretary of State in the enrolling office and chief engrossing clerks of the House and Senate shall be allowed the sum of seven dollars per day during the session of the General Assembly, and mileage at the rate of ten cents per mile from their homes to Raleigh and return. The secretary to the

Speaker of the House of Representatives, the secretary to the Lieutenant-Governor, the sergeant-at-arms, the assistants to the engrossing clerks, the assistant clerks to the principal clerks and the assistant sergeant-at-arms of the General Assembly, and the assistants appointed by the Secretary of State to supervise the enrollment of bills and resolutions, the reading clerks of the General Assembly, shall receive the sum of six dollars per day, and mileage at the rate of ten cents per mile from their homes to Raleigh and return, the clerks to all committees which by the rules of either House of the General Assembly are entitled to clerks, shall each receive five dollars per day during the session of the General Assembly, and mileage at the rate of ten cents per mile from their homes to Raleigh and return. The chief page of the House of Representatives and the Senate shall receive four dollars per day during the session of the General Assembly and mileage at the rate of five cents a mile from their homes to Raleigh and return. All other pages authorized by either of the two Houses shall receive two dollars and one-half per day during the session of the General Assembly and mileage at the rate of five cents a mile from their homes to Raleigh and return. All laborers of the first-class authorized by law or the rules of either the House of Representatives or the Senate shall receive three dollars and one-half per day during the session of the General Assembly and all mileage at the rate of five cents per mile from their homes to Raleigh and return, and laborers of the second class the sum of three dollars per day and mileage at the rate of five cents per mile from their homes to Raleigh and return."

SEC. 2. All laws, clauses of laws, parts of laws, rules or regulations of either the House of Representatives or the Senate other than section three thousand eight hundred and fifty-five (3855) of the Consolidated Statutes, and chapter one hundred and thirty (130) of the Public Laws of nineteen hundred and twenty-three, in conflict with this act, are hereby repealed and declared null and void.

SEC. 3. This act shall apply to the herein enumerated clerks, assistant clerks, pages, laborers and other employees of the General Assembly from the beginning of the session of nineteen hundred and twenty-nine.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 23rd day of January, A. D. 1929.

Other clerks, secretaries and employees to receive \$6.00 a day.

Plus mileage at ten cents per mile.

Other clerks to receive \$5.00 a day.

Plus mileage at ten cents per mile.

Chief page to receive \$4.00 a day plus mileage at five cents per mile.

All other pages \$2.50 plus mileage at five cents per mile.

Laborers of first class to receive \$3.50 a day plus mileage at five cents per mile.

Laborers of second class to receive \$3.00 a day plus mileage at five cents per mile.

Conflicting laws repealed.

Exceptions: Consolidated statutes 3855, and chapter 130, Public Laws 1923.

Act takes effect beginning of 1929 session.

CHAPTER 4

AN ACT TO AMEND SECTIONS 2 AND 6 OF CHAPTER 44 ENTITLED: "AN ACT TO PROVIDE A RIGHT-OF-WAY FOR THE UNITED STATES GOVERNMENT FOR THE INLAND WATERWAY FROM BEAUFORT INLET IN THE STATE OF NORTH CAROLINA TO THE CAPE FEAR RIVER," RATIFIED 23RD DAY OF FEBRUARY, 1927.

The General Assembly of North Carolina do enact:

Section 2, chapter 44, Public Laws 1927, amended.

SECTION 1. That section two of chapter forty-four, entitled "An act to provide a right-of-way for the United States Government for the Inland Waterway from Beaufort Inlet in the State of North Carolina to the Cape Fear River be and the same is hereby amended so as to read as follows:

Transportation Advisory Commission authorized to secure 1000-foot right of way for inland waterway.

To be secured if possible through agreement with owners. Property to be deeded to United States.

Commission vested with power of eminent domain.

"Sec. 2. If the title to any part of the lands required by the United States Government for the construction of such inland waterway from Beaufort Inlet to the Cape Fear River shall be in any private person, company or corporation, railroad company, street railway company, telephone or telegraph company, or other public service corporation, or shall have been donated or condemned for any public use by any political sub-division of the State or if it may be necessary, for the purpose of obtaining the proper title to any lands, the title to which has heretofore been vested in the State Board of Education, then the Transportation Advisory Commission, created under chapter two hundred sixty-six, Public Laws of one thousand nine hundred twenty-five, in the name of the State of North Carolina, is hereby authorized and empowered, acting for and in behalf of the State of North Carolina, to secure a right-of-way one thousand feet wide for said inland waterway across and through such lands or any part thereof, if possible by purchase, donation or otherwise, through agreement with the owner or owners, and when any such property is thus acquired, the Governor and Secretary of State shall execute a deed for the same to the United States; and if for any reason the said Commission shall be unable to secure such right-of-way across any such property by voluntary agreement with the owner or owners as aforesaid, the said Commission acting for and in behalf of the State of North Carolina is hereby vested with the power to condemn the same, and in so doing, the ways, means, methods and procedure of chapter thirty-three of the Consolidated Statutes, of one thousand nine hundred nineteen, entitled 'Eminent Domain,' shall be used by it as near as the same is suitable for the purposes of this act, and in all instances, the gen-

eral and the special benefits to the owner thereof shall be assessed as offsets against the damages to such property or lands.

Benefits to property owners to be considered as offsets against damages.

"As such condemnation proceedings might result in delay in the acquiring of title to all parts of the right-of-way and in the construction of the said inland waterway by the United States, said Transportation Advisory Commission is authorized to enter any of said lands and property and take possession of the same at the time hereinafter provided as needed for this use in behalf of the State or the United States Government for the purposes herein set out prior to the bringing of the proceeding for condemnation and prior to the payment of the money for such land or property under any judgment in condemnation. In the event the owner or owners shall appeal from the report of the Commissioners appointed in the condemnation proceeding it shall not be necessary for said Commission, acting in behalf of the State of North Carolina, the State of North Carolina, or the United States Government, to deposit the money assessed by said Commissioners with the clerk.

Commission authorized to take possession of lands prior to beginning of condemnation proceeding.

In event of appeal, deposit of money assessed unnecessary.

"Whenever proceedings in condemnation are instituted in pursuance of the provisions of this section, the said Commission upon the filing of the petition or petitions in such proceedings, shall have the right to take immediate possession on behalf of the State of such lands or property to the extent of the interest to be acquired and the Governor and Secretary of State shall thereupon execute a deed to the United States and said lands or property may then be appropriated and used by the United States for the purposes aforesaid. *Provided*, that in every case the proceedings in condemnation shall be diligently prosecuted to final judgment in order that the just compensation to which the owners of the property are entitled may be ascertained and when so ascertained and determined such compensation shall be promptly paid as hereinafter in this act provided.

Commission may take possession of lands upon filing of petition.

Deed to be executed to United States.

Final judgment to be expedited and compensation made to owners.

"If the United States Government shall so determine, it is hereby authorized to condemn and use all lands and property which may be needed for the purposes herein set out and which is specifically described and set out in paragraph next preceding, under the authority of said United States Government, and according to the provisions existing in the Federal Statutes for condemning lands and property for the use of the United States Government. In case the United States Government shall so condemn said land and property, the said Transportation Advisory Commission is hereby authorized to pay all expenses of the condemnation proceedings and any award that may be made thereunder, out of the money which may be appropriated for said purposes."

United States Government authorized to condemn and use lands for waterway.

In event of condemnation by United States, all expenses and awards to be borne by Commission.

Section 6, chapter 44, Public Laws 1927, amended.

State Highway Commission or other road governing bodies to take over and maintain all bridges that may be constructed across waterway.

Conflicting laws repealed.

SEC. 2. That section 6 of chapter 44, entitled "An Act to Provide a Right-of-Way for the United States Government for the Inland Waterway from Beaufort Inlet, in the State of North Carolina, to the Cape Fear River," be and the same is hereby amended so as to read as follows:

"Sec. 6. The State Highway Commission or the road governing body of any political sub-division of the State of North Carolina is hereby authorized and directed to take over and maintain and operate in perpetuity, by contract with the United States Government, if necessary, or otherwise, any bridge or bridges which may be subject to their respective control and which the United States Government may construct across said inland waterway."

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of January, A. D. 1929.

CHAPTER 5

AN ACT TO AMEND SECTION 4481 OF THE CONSOLIDATED STATUTES, VOLUME THREE, RELATING TO REGULATION OF LANDLORD AND TENANT SO AS TO MAKE THE SAID SECTION APPLY TO STANLY COUNTY.

The General Assembly of North Carolina do enact:

Section 4481, Consolidated Statutes, Volume 3, amended by adding word "Stanly".

Conflicting laws repealed.

SECTION 1. That section four thousand four hundred and eighty-one of the Consolidated Statutes, Volume Three, be and the same is hereby amended by adding at the end of said section the words "and Stanly."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 29th day of January, A. D. 1929.

CHAPTER 6

AN ACT TO AMEND SUB-SECTION 4 OF SECTION 1659 OF CONSOLIDATED STATUTES OF NORTH CAROLINA WITH REFERENCE TO DIVORCES.

The General Assembly of North Carolina do enact:

Subsection 4, Consolidated Statutes 1659, amended.

SECTION 1. That sub-section four of section one thousand six hundred and fifty-nine of Consolidated Statutes of North Carolina be and the same is hereby amended by adding after

the word "wife" and before the word "and" in the first line of said sub-section the following: "whether voluntary or involuntary, provided such involuntary separation is in consequence of a criminal act committed by the defendant prior to such divorce proceeding."

Involuntary separation caused by criminal act grounds for divorce.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this 30th day of January, A. D. 1929.

CHAPTER 7

AN ACT TO AMEND SECTIONS 2 AND 6 OF CHAPTER 44, PUBLIC LAWS 1927, ENTITLED: "AN ACT TO PROVIDE A RIGHT OF WAY FOR THE UNITED STATES GOVERNMENT FOR THE INLAND WATERWAY FROM BEAUFORT INLET IN THE STATE OF NORTH CAROLINA TO THE CAPE FEAR RIVER," RATIFIED 23RD DAY OF FEBRUARY, 1927.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter forty-four, Public Laws, 1927, entitled "An Act to Provide a Right-of-Way for the United States Government for the Inland Waterway from Beaufort Inlet in the State of North Carolina to the Cape Fear River," be and the same is hereby amended so as to read as follows:

Section 2, chapter 44, Public Laws 1927, amended.

"Sec. 2. If the title to any part of the lands required by the United States Government for the construction of such inland waterway from Beaufort Inlet to the Cape Fear River shall be in any private person, company or corporation, railroad company, street railway company, telephone or telegraph company, or other public service corporation, or shall have been donated or condemned for any public use by any political subdivision of the State or if it may be necessary, for the purpose of obtaining the proper title to any lands, the title to which has heretofore been vested in the State Board of Education, then the Transportation Advisory Commission, created under chapter two hundred sixty-six, Public Laws of one thousand nine hundred twenty-five, in the name of the State of North Carolina, is hereby authorized and empowered, acting for and in behalf of the State of North Carolina, to secure a right-of-way one thousand feet wide for said inland waterway across and through such lands or any part thereof, if possible by purchase, donation or otherwise, through agreement with the owner or owners, and when any such property is thus acquired,

Transportation Advisory Commission authorized to secure 1000-foot right of way for inland waterway.

To be secured if possible through agreement with owners.

Property to be
deeded to United
States.

Commission vested
with power of
eminent domain.

Benefits to
property owners
to be considered
as offsets against
damages.

Commission authorized to take
possession of
lands prior to
beginning of
condemnation
proceeding.

In event of
appeal, deposit
of money assessed
unnecessary.

Commission may
take possession
of lands upon
filing of petition.

Deed to be executed
to United States.

Final judgment
to be expedited
and compensation
made to
owners.

the Governor and Secretary of State shall execute a deed for the same to the United States; and if for any reason the said Commission shall be unable to secure such right-of-way across any such property by voluntary agreement with the owner or owners as aforesaid, the said Commission acting for and in behalf of the State of North Carolina is hereby vested with the power to condemn the same, and in so doing, the ways, means, methods and procedure of chapter thirty-three of the Consolidated Statutes of one thousand nine hundred nineteen, entitled 'Eminent Domain,' shall be used by it as near as the same is suitable for the purposes of this act, and in all instances, the general and the special benefits to the owner thereof shall be assessed as offsets against the damages to such property or lands.

"As such condemnation proceedings might result in delay in the acquiring of title to all parts of the right-of-way and in the construction of the said inland waterway by the United States, said Transportation Advisory Commission is authorized to enter any of said lands and property and take possession of the same at the time hereinafter provided as needed for this use in behalf of the State or the United States Government for the purposes herein set out prior to the bringing of the proceeding for condemnation and prior to the payment of the money for such land or property under any judgment in condemnation. In the event the owner or owners shall appeal from the report of the Commissioners appointed in the condemnation proceeding it shall not be necessary for said Commission, acting in behalf of the State of North Carolina, the State of North Carolina, or the United States Government, to deposit the money assessed by said Commissioners with the clerk.

"Whenever proceedings in condemnation are instituted in pursuance of the provisions of this section, the said Commission upon the filing of the petition or petitions in such proceedings, shall have the right to take immediate possession on behalf of the State of such lands or property to the extent of the interest to be acquired and the Governor and Secretary of State shall thereupon execute a deed to the United States and said lands or property may then be appropriated and used by the United States for the purposes aforesaid. Provided, that in every case the proceedings in condemnation shall be diligently prosecuted to final judgment in order that the just compensation to which the owners of the property are entitled may be ascertained and when so ascertained and determined such compensation shall be promptly paid as hereinafter in this act provided.

"If the United States Government shall so determine, it is hereby authorized to condemn and use all lands and property which may be needed for the purposes herein set out and which is specifically described and set out in paragraph next preceding, under the authority of said United States Government, and according to the provisions existing in the federal statutes for condemning lands and property for the use of the United States Government. In case the United States Government shall so condemn said land and property, the said Transportation Advisory Commission is hereby authorized to pay all expenses of the condemnation proceedings and any award that may be made thereunder, out of the money which may be appropriated for said purposes."

United States Government authorized to condemn and use lands for waterway.

In event of condemnation by United States all expenses and awards to be borne by Commission.

SEC. 2. That section six of chapter forty-four, Public Laws of 1927, entitled "An Act to Provide a Right-of-Way for the United States Government for the Inland Waterway from Beaufort Inlet, in the State of North Carolina, to the Cape Fear River," be and the same is hereby amended so as to read as follows:

Section 6, chapter 44, Public Laws 1927, amended.

"Sec. 6. The State Highway Commission or the road governing body of any political subdivision of the State of North Carolina is hereby authorized and directed to take over and maintain and operate in perpetuity, by contract with the United States Government, if necessary, or otherwise, any bridge or bridges which may be subject to their respective control and which the United States Government may construct across said inland waterway."

State Highway Commission or other road governing bodies to take over and maintain all bridges that may be constructed across waterway.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 31st day of January, A. D. 1929.

CHAPTER 8

AN ACT TO AMEND SECTION 3334 OF THE CONSOLIDATED STATUTES RELATING TO PROBATES OMITTING OFFICIAL SEALS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand three hundred and thirty-four of the Consolidated Statutes be and the same is hereby amended by striking out all of said section after the word "to" in line sixteen of said section and inserting in lieu thereof the words: "January first, one thousand nine hundred and twenty-nine; provided this section does not apply to pending litigation."

Consolidated Statutes 3334, amended.

Validation of deeds where official seals have been omitted extended to January 1, 1929.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 1st day of February, A. D. 1929.

CHAPTER 9

AN ACT TO AMEND SECTIONS 49 AND 2187 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO COSTS OF NOTICE OR CITATIONS TO ADMINISTRATORS, ET AL., TO MAKE ANNUAL OR OTHER REPORTS REQUIRED BY LAW.

The General Assembly of North Carolina do enact:

Consolidated Statutes 49, amended.

Executors and administrators personally liable for costs in proceedings to compel reports.

SECTION 1. That section forty-nine of the Consolidated Statutes of North Carolina be amended by adding at the end of said section the following: "And under all proceedings provided for in this section, the defaulting executor, administrator or collector shall be personally liable for the costs of such proceeding to be taxed against him by the Clerk of the Superior Court, or deducted from any commissions which may be found due such executor, administrator or collector upon final settlement of the estate."

Consolidated Statutes 2187, amended.

Guardians personally liable for costs in proceedings to compel reports.

SEC. 2. That section two thousand one hundred and eighty-seven of the Consolidated Statutes be amended by adding at the end of said section the following: "And in all proceedings hereunder the defaulting guardian will be liable personally for the costs of the said proceeding, including the costs of service of all notices or writs incidental to, or thereby accruing, or the amount of the costs of such proceeding may be deducted from any commissions which may be found due said guardian on settlement of the estate."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 1st day of February, A. D. 1929.

CHAPTER 10

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, VOLUME THREE, RELATIVE TO THE COURTS OF MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1443, Volume 3, amended as to Mitchell County.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be, and the same is hereby amended by striking out in line two

of the paragraph of said section relating to Mitchell County the word "tenth" and inserting in lieu thereof the word "eighth."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 2nd day of February, A. D. 1929.

CHAPTER 11

AN ACT REPEALING SECTION 2 OF CHAPTER 3 OF THE PUBLIC LAWS OF 1927 RELATING TO THE ASSISTANT SOLICITOR FOR BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter three of the Public Laws of 1927 be, and it is hereby repealed.

Section 2, chapter 3, Public Laws 1927, repealed

SEC. 2. That all laws or clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of February, A. D. 1929.

CHAPTER 12

AN ACT TO REPEAL CHAPTER 50, PUBLIC LAWS 1927, RELATING TO VACANCIES IN THE OFFICE OF UNITED STATES SENATOR OCCURRING DURING THE TERM OF SUCH SENATOR BY RESIGNATION, DEATH OR OTHERWISE THAN BY THE EXPIRATION OF SUCH TERM, AND TO RE-ENACT SECTION 6003 OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter fifty, Public Laws one thousand nine hundred and twenty-seven, be and the same is hereby repealed.

Chapter 50, Public Laws 1927, repealed.

SEC. 2. That section six thousand and three of the Consolidated Statutes be and the same is hereby reenacted.

Consolidated Statutes 6003, reenacted.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 2nd day of February, A. D. 1929.

CHAPTER 13

AN ACT TO AMEND SECTION 3923, OF VOLUME THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AND MAKING THE SECOND PARAGRAPH OF SAID SECTION APPLICABLE TO THE FEES OF JUSTICES OF THE PEACE FOR ONSLOW COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 3923,
Volume 3,
amended by ad-
ding Onslow
County.

SECTION 1. That section three thousand nine hundred and twenty-three of Volume Three of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting the word "Onslow" between the word "Montgomery" and the word "Macon" in the first line of the second paragraph of said section.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of February, A. D. 1929.

CHAPTER 14

AN ACT TO CURE THE DEFECTIVE PROBATE AND REGISTRATION OF CERTAIN DEEDS.

Preamble.

Whereas, many deeds executed for lands in this state appear to have been acknowledged before commissioners of affidavits (or deeds) for North Carolina, resident in the District of Columbia, and the different states, and such deeds appear to have been recorded without the certificate of the commissioner of affidavits being passed upon by some officer of this state authorized to pass upon the same, or if so passed upon the latter certificate was not recorded with the deed, as required by law, and in some cases deeds have been recorded without any certificate appearing upon the record where the same are recorded, a great many of such deeds being executed prior to the year one thousand eight hundred and sixty; and in a great many cases the original deeds have been lost or misplaced so that the defective probate and registration cannot be cured by a new probate and registration: *Now, Therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where deeds appear to have been executed for land prior to January 1, 1900, and appear to

have been recorded in the offices of the registers of deeds in the proper counties in this state, and the same appear to have been acknowledged before commissioners of affidavits (or deeds) of North Carolina, residing in the District of Columbia or elsewhere in the different states, or appear to have been recorded without any certificate being recorded on the record of such deed or deeds, such record or records shall be presumptive evidence of the execution of such deed or deeds by the grantor or the grantors to the grantee or grantees therein named for the lands therein described, and the record of such deed or deeds may be offered or read in evidence upon the trial or hearing of any cause in any of the courts of this state as if the same had been properly probated and recorded. Provided, however, that nothing herein contained shall prevent such record or records from being attacked for fraud, and provided further that this act shall not apply to creditors or purchasers, but as to them the same shall stand as if this act had not been passed, neither shall it apply to pending suits, and shall only apply to deeds executed prior to January first, nineteen hundred.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of February, A. D. 1929.

CHAPTER 15

AN ACT TO AMEND SECTION 962 OF THE CONSOLIDATED STATUTES RELATIVE TO THE PAYMENT OF MONEY FOR INDIGENT CHILDREN.

The General Assembly of North Carolina do enact:

SECTION 1. That section nine hundred and sixty-two of the Consolidated Statutes be and the same is hereby amended so as hereafter to read as follows:

"When any moneys in the amount of three hundred dollars or less are paid into court for any minor, indigent or needy child or children for whom no one will become guardian, upon satisfactory proof of the necessities of such minor, child or children, the clerk may upon his own motion or order pay out the same in such sum or sums at such time or times as in his judgment is for the best interest of said child or children, or to some discreet and solvent neighbor of said minor, to be used and faithfully applied for the sole benefit and maintenance of such minor indigent and needy child or children. The clerk shall take a receipt from the person to whom any such sum is

Certain deeds recorded prior to January 1, 1900, without seal of officers taking acknowledgments, made presumptive evidence of execution.

Such deeds may be attacked for fraud.

Not applicable to creditors or purchasers.

Conflicting laws repealed.

Consolidated Statutes 962, amended.

Money paid into court for indigent children, not exceeding \$300, may be paid out by clerk to such children, where no one will become guardian. Money may be paid out by clerk to some neighbor of such children.

Account to be rendered.

Record.

Same provision as to money due indigent children on insurance policies. Insurance company to turn money over to Clerk.

paid and shall require such person to render an account of the expenditure of the sum or sums so paid, and shall record the receipt and the accounts, if any are rendered by order of the clerk, in a book entitled, Record of Amounts Paid for Indigent Children, and such receipt shall be a valid acquittance for the clerk. That in all cases where a minor child is now or may hereafter be the beneficiary of any policy of life insurance and the sum due to said minor child by virtue of any such policy does not exceed three hundred dollars, the insurance company which issued said policy may pay the sum due thereunder to the clerk of the Superior Court of the county where said minor child resides whose duty it shall be to receive it, and said clerk shall issue and deliver to such insurance company his receipt for the sum so paid, which shall be a complete release and discharge of said company from any and all liability to said minor child under and by virtue of any such policy of insurance. Moneys so paid to said clerk shall be held and disbursed by him in the manner and subject to the limitations provided by this act."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1929.

CHAPTER 16

AN ACT TO AMEND SECTION 2591 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO REOPENING JUDICIAL AND OTHER SALES ON ADVANCED BID.

The General Assembly of North Carolina do enact:

Consolidated Statutes 2591, amended.

SECTION 1. That section 2591 of the Consolidated Statutes of North Carolina, relative to reopening judicial and other sales on advanced bid, be and the same is hereby amended by inserting after the word "estate" and before the word "or" in line two the words "or by order of court in foreclosure proceedings in the Superior Court."

Court foreclosure sales added to provisions of section. Pending litigation unaffected.

SEC. 2. That this act shall not affect any pending litigation or any vested rights.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of February, A. D. 1929.

CHAPTER 17

AN ACT TO AMEND SECTION 1608 OF VOLUME 3 OF THE CONSOLIDATED STATUTES AND CHAPTER 305 OF THE PUBLIC LAWS OF 1925 AS AMENDED BY CHAPTER 214 OF THE PUBLIC-LOCAL LAWS OF 1927 RELATING TO THE ESTABLISHMENT OF A RECORDER'S COURT IN BURKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eight of Volume three of the Consolidated Statutes as amended by chapter two hundred and fourteen of the Public-Local laws of one thousand nine hundred and twenty-seven be, and the same is hereby amended by inserting in line two after the word "to" and before the word "Lincoln" the words "Burke and", and that said section be further amended by changing the word "county" after the word "Lincoln" to "counties".

Consolidated
Statutes 1608,
Volume 3,
amended.

Burke County
added to section.

SEC. 2. That section twenty of chapter three hundred and five of the Public Laws of one thousand nine hundred and twenty-five as amended by chapter two hundred and fourteen of the Public-Local Laws of one thousand nine hundred and twenty-seven be, and the same is hereby amended by inserting in line twelve thereof between the word "to" and the word "Lincoln" the words "Burke and" and by changing the word "county" to "counties" after the word "Lincoln" in said line.

Section 20, chap-
ter 305, Public
Laws 1925,
amended.

Burke County
added to section.

SEC. 3. That section twenty-one of chapter three hundred and five of the Public Laws of one thousand nine hundred and twenty-five as amended by chapter two hundred and fourteen of the Public-Local Laws of one thousand nine hundred and twenty-seven be, and the same is hereby amended by inserting in line four thereof between the word "to" and the word "Lincoln" the words "Burke and" and by changing the word "county" to "counties" after the word "Lincoln" in said line.

Section 21,
chapter 305,
Public Laws
1925, amended.

Burke County
added to sec-
tion.
Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act be, and the same are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 7th day of February, A. D. 1929.

CHAPTER 18

AN ACT TO AMEND CHAPTER 27, SECTION 2, OF THE PUBLIC LAWS OF 1927, RELATIVE TO THE PAYMENT OF AUTOMOBILE LICENSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two, paragraph four, of chapter twenty-seven, Public Laws of one thousand nine hundred and ~~twenty-seven~~, is hereby amended to read as follows:

Section 2, para-
graph 4, chapter
27, Public Laws
1927, amended.

Fiscal year for
auto licenses to
terminate on
December 31.
Licenses issued
between July 1
and September
30 to cost one-
half annual fee.
Licenses issued
between October
1 and December
31, one-fourth
annual fee.
Conflicting laws
repealed.

"That fiscal year for the collection of automobile licenses shall terminate December 31st. The fee for licenses issued after July 1st of each year and before September 30th, for the quarter ending September 30th, shall be one-half the annual fee; the fee for licenses issued after October 1st of each year and before December 31st, for the quarter ending December 31st, shall be one-fourth the annual fee."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of February, A. D. 1929.

CHAPTER 19

AN ACT TO AMEND SECTION 4388, CONSOLIDATED STATUTES, RELATING TO A DIRECTOR OF PUBLIC TRUST CONTRACTING FOR HIS OWN BENEFIT.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 4388,
amended.

Proviso added.

SECTION 1. That section four thousand three hundred and eighty-eight of the Consolidated Statutes be, and the same is hereby amended by adding at the end thereof the following proviso: "Provided, that this section shall not apply to public officials transacting business with banks or banking institutions in regular course of business: Provided further, that such undertaking or contracting shall be authorized by said governing board."

Applicable to
pending pro-
secutions.

SEC. 2. This act shall be in force from and after its ratification and shall apply to pending prosecutions under section four thousand three hundred and eighty-eight.

Ratified this the 11th day of February, A. D. 1929.

CHAPTER 20

AN ACT TO REPEAL SECTIONS 2482, 2483, 2484, 2485, 2486 AND 2487, CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PRICES TO BE CHARGED BY TIME MERCHANTS AND OTHERS IN ROBESON COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 2482,
2483, 2484,
2485, 2486, and
2487, repealed,
as to Robeson
County.

SECTION 1. That sections two thousand four hundred and eighty-two, two thousand four hundred and eighty-three, two thousand four hundred and eighty-four, two thousand four hun-

dred and eighty-five, two thousand four hundred and eighty-six and two thousand four hundred and eighty-seven, Consolidated Statutes of North Carolina, be and the same are hereby repealed.

SEC. 2. That this act shall apply to Robeson County only.

SEC. 3. That this act shall be in force and effect from and after September 1, 1929.

Effective September 1, 1929.

Ratified this the 11th day of February, 1929.

CHAPTER 21

AN ACT TO AUTHORIZE THE CLERK OF THE SUPERIOR COURT OF VANCE COUNTY TO EMPLOY AN ASSISTANT.

The General Assembly of North Carolina do enact:

SECTION 1. That the Clerk of the Superior Court of Vance County is hereby authorized to employ a full-time assistant, who shall be appointed by said Clerk for the purpose of assisting in the duties devolving upon the office of the Clerk of the Superior Court of Vance County.

Vance County Superior Court Clerk authorized to employ assistant.

SEC. 2. That said assistant clerk of the Superior Court, if appointed and employed by the Clerk of said Court, shall be paid an annual salary not to exceed fifteen hundred dollars, payable monthly by the Board of County Commissioners of Vance County out of the general county fund.

Annual salary not to exceed \$1,500.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1929.

CHAPTER 22

AN ACT TO PROVIDE FOR A CALENDAR FOR THE CRIMINAL COURTS OF RANDOLPH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That after the ratification of this act all mayors of towns, and justices of the peace in and for Randolph County shall, on the fifteenth day before the date of convening of any criminal term of the Superior Court of Randolph County, make out and deliver to the clerk of the Superior Court their returns

Mayors and magistrates to make returns to Superior Court Clerk of all criminal cases before beginning of term.

and the papers in all cases in which defendants have appealed from the judgments rendered in their respective courts or have been recognized to appear at said term of the Superior Court of Randolph County.

Clerk to make calendar ten days before term.

Order of cases except capital felonies.

SEC. 2. That ten days before the convening of any term of the Superior Court of Randolph County the clerk of said court shall make out a calendar for the first five days of a one-week term and the first ten days of a two weeks' term; that all criminal cases except capital felonies shall be placed upon the calendar in the following order:

1. Cases in which the defendants have been bound over by the inferior courts and are in jail in default of bail;

2. All other cases in which the defendants are in jail;

3. All cases in which the defendants are not in jail; and

4. Sci. fa. docket and forfeited recognizances.

Calendar to be printed and distributed among:

That immediately upon completion of the calendar, the clerk shall have the same printed, giving the name of the defendant, the offense charged, and the day of the week and month upon which the case is set for trial, and shall mail a copy of said printed calendar to the solicitor of the district, and, upon request, deliver a copy each to the officers of the court, the attorneys practicing at the Randolph County bar, and upon request to the defendants and witnesses.

Solicitor.

Officers of court.
Attorneys.
Defendants and witnesses.

Solicitor to present all bills to grand jury for each day's calendar.

SEC. 3. That it shall be the duty of the solicitor of the district to have all bills for each day's calendar prepared and present the same to the grand jury upon the opening of court each day of term, except Monday of the first week of the term when they shall be prepared and presented to the grand jury immediately upon the completion of the charge of the court.

Cases to be tried in order of calendar.

SEC. 4. That cases shall be tried in the order in which they are on the calendar. If for sufficient reason the state or defendant is not ready for trial at the time the case is reached, the same shall be continued for the term unless otherwise set for trial by the court.

Provision for continuance.

Attendance of witnesses.

SEC. 5. That the defendants and witnesses recognized to appear at any criminal term shall in the recognizance be ordered to appear on the first day of term, as now provided by law, but in fact, shall not be required to appear until the day on which the case is set for trial, and no witness shall prove for attendance prior to the day on which the case is set on the calendar.

Act inapplicable to capital felonies.

Court may at any time hear submissions.

Cases docketed after formation of calendar to stand for trial at approaching term.

SEC. 6. That the provisions of this act shall not apply to capital felonies. The court may at any time during said term hear submissions in its discretion, provided sufficient State's witnesses are present.

SEC. 7. That cases docketed in the Superior Court after the formation of the calendar shall stand for trial at the approaching term and shall be heard in the discretion of the court.

SEC. 8. That the County Commissioners of Randolph County shall pay all expenses incurred by the clerk in carrying out the provisions of this act.

County Commissioners to pay for carrying out of this act.

SEC. 9. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 10. That this act shall be in force from and after its ratification.

Ratified this the 11th day of February, A. D. 1929.

CHAPTER 23

AN ACT FIXING THE TIME FOR HOLDING SUPERIOR COURTS IN PERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter thirty-six, Public Laws of one thousand nine hundred and twenty-one, extra session, as brought forward in Volume Three of Consolidated Statutes, section one thousand four hundred and forty-three, be amended by striking out all of that part of said section which relates to the time of holding courts in Person County, and inserting in lieu thereof the following, to-wit, viz:

Chapter 36, Public Laws ex-1921, amended. Consolidated Statutes 1443, Volume 3, amended.

Person—Sixth Monday before the first Monday in March, fifth Monday before the first Monday in March, seventh Monday after the first Monday in March, fourth Monday before the first Monday in September, sixth Monday after the first Monday in September.

Time for holding courts in Person County.

SEC. 2. That all of said terms shall be for the trial of both criminal and civil cases, except the term beginning on the fifth Monday before the first Monday in March, which shall be for the trial of civil cases only.

For trial of both civil and criminal cases, exception.

SEC. 3. All laws and parts of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 11th day of February, A. D. 1929.

CHAPTER 24

AN ACT TO AMEND SECTION 3346 OF CONSOLIDATED STATUTES OF NORTH CAROLINA AND TO VALIDATE PROBATES BEFORE STOCKHOLDERS AND DIRECTORS OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That no acknowledgment or proof of execution, including privy examination of married women, of any deed,

Deeds acknowledged before officer of corporation making deed prior to January 1, 1929, not to be held invalid.

Such deeds validated even when officer ordering registration is officer of corporation.

Vested rights and pending litigation unaffected.

mortgage or deed of trust to which instrument a corporation is a party, executed prior to the first day of January, one thousand nine hundred and twenty-nine, shall be held invalid by reason of the fact that the officer taking such acknowledgment, proof or privy examination was an officer, stockholder, or director in said corporation; but such proofs and acknowledgment and the registration thereof, if in all other respects valid, are declared to be valid. Nor shall the registration of any such instrument ordered to be registered be held invalid by reason of the fact that the clerk or deputy clerk ordering the registration was an officer, stockholder or director in any corporation which is a party to any such instrument. Provided, this act shall not affect pending litigation or in any wise impair vested rights.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1929.

CHAPTER 25

AN ACT TO AMEND SECTION 1572 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PROVIDE FOR THE TRANSFER OF CASES FOR TRIAL TO THE SUPERIOR COURT UNDER CERTAIN CONDITIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand five hundred and seventy-two of the Consolidated Statutes of North Carolina be amended by adding at the end of said section the following:

Provided, however, that in all cases wherein the Superior Court has heretofore had final jurisdiction, the Recorder may, upon his own motion, transfer the case for trial to the Superior Court of the County."

SEC. 2. That this act shall apply only to Perquimans County.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of February, A. D. 1929.

CHAPTER 26

AN ACT TO AMEND SECTION 6022 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO NOTICES AND PLEDGES TO BE FILED BY CANDIDATES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and twenty-two, Volume Three, of the Consolidated Statutes of North Carolina, rela-

Consolidated Statutes 1572, amended.

Proviso added.

Recorder may remove cases where Superior Court has final jurisdiction. Applicable only to Perquimans County.

Consolidated Statutes 6022, Volume 3, amended.

tive to notices and pledges to be filed by candidates, be and the same is hereby amended by striking out after the word "notice" in line nine of said section the words "stating his party affiliation, the office for which he is a candidate, and a pledge to abide by the result of and to support the party candidate nominated in the primary by the political party with which he affiliates" and inserting in lieu thereof the words "and pledge in the following form, the blanks being properly filled in, and the same signed by the candidate: 'I hereby file my notice as a candidate for the nomination as.....in the Primary Election to be held on..... I affiliate with the.....Party, and I hereby pledge myself to abide by the results of said primary, and to support in the next General Election all candidates nominated by theParty.'"

Pledges of party candidates altered.
New pledge.

Notice of candidacy.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1929.

CHAPTER 27

AN ACT RELATIVE TO THE TERMS OF SUPERIOR COURT IN BLADEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and sixty-six of the Public Laws of North Carolina, one thousand nine hundred and twenty-seven, relative to the terms of Superior Court for the County of Bladen, be and the same is hereby amended by striking out all of said chapter after the word "Bladen" in line seven and inserting in lieu thereof the following:

Chapter 166,
Public Laws
1927, amended.

"Bladen—Eighth Monday before the first Monday in March for the trial of civil cases, and the trial of criminal cases where bills have been found, and cases on appeal from the Recorder's Court and courts of Justices of the Peace; the first Monday after the first Monday in March for the trial of criminal cases only; the seventh Monday after the first Monday in March for the trial of civil cases only; the fourth Monday before the first Monday in September for the trial of civil cases only; the sixth Monday after the first Monday in September for the trial of criminal cases only. Said courts to continue for one week unless the business is sooner disposed of, and grand juries to be summoned only for the March and October terms of court. Provided, that if the necessity should arise, and the County Com-

Terms of Superior Court in Bladen County.

missioners of Bladen County should so determine and order, a grand jury may be summoned by said commissioners for the January terms of court; and such grand juries so summoned shall have, perform and exercise all of the powers and duties of regular grand juries herein provided for the March and October terms of court. At any term for the trial of criminal cases, civil cases may be tried by consent."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of February, A. D. 1929.

CHAPTER 28

AN ACT TO AMEND CHAPTER 22, SECTION 1138, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO CORPORATIONS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1138,
amended.

SECTION 1. Amend section one thousand one hundred and thirty-eight of the Consolidated Statutes of North Carolina by inserting before the word "Corporation" in line nine thereof, the words "Public Service".

Public service
corporations add-
ed to section.
Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 13th day of February, A. D. 1929.

CHAPTER 29

AN ACT TO AMEND SECTION 1140 OF THE CONSOLI- DATED STATUTES OF NORTH CAROLINA, RELATIVE TO MORTGAGES OF CORPORATIONS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1140,
amended.
Public service
corporations add-
ed to section.
Conflicting laws
repealed.

SECTION 1. Amend section one thousand one hundred and forty of the Consolidated Statutes of North Carolina by adding after the words "mortgages of" in the first line the words "public service."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 13th day of February, A. D. 1929.

CHAPTER 30

AN ACT TO PROVIDE THE MEMBERS OF THE SUPREME COURT OF NORTH CAROLINA WITH SUPREME COURT REPORTS.

The General Assembly of North Carolina do enact:

SECTION 1. That to each of the justices of the Supreme Court there shall be furnished for use in his chambers in the Supreme Court building, one complete set of North Carolina Supreme Court reports, and another set of North Carolina Supreme Court reports for use in his home, or private office, and the set so provided for the members of the court for use in their private office shall be and remain their property.

SEC. 2. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 15th day of February, A. D. 1929.

Each Justice of Supreme Court to be provided with one set North Carolina reports for use in his chambers and one set for his home or private office.
To remain his property.
Conflicting laws repealed.

CHAPTER 31

AN ACT TO AMEND SECTION 1681 OF THE CONSOLIDATED STATUTES RELATING TO COMPENSATION FOR DAMAGES DONE BY DOGS IN GATES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen hundred and eighty-one of the Consolidated Statutes be amended by adding the following clause at the end thereof: "All that portion of this section after the word 'collected' in line three shall not apply to Gates County."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 15th day of February, A. D. 1929.

Consolidated Statutes 1681, amended by eliminating Gates County from its provisions.

CHAPTER 32

AN ACT TO AMEND SECTION 2884, SUB-SECTION 11, OF THE CONSOLIDATED STATUTES RELATING TO CANDIDATES FOR OFFICE UNDER THE COMMISSION FORM OF CITY GOVERNMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand eight hundred and eighty-four, sub-section eleven, of the Consolidated Statutes, is hereby amended by adding at the end thereof the following:

Consolidated Statutes 2884, sub-section 11, amended.

Proviso added.

"Provided, however, if any candidate for Mayor receives a majority of all the votes cast for the office of Mayor, or if any candidate for Commissioner receives a majority of all the votes cast for the office of Commissioner of the Department for which such person is a candidate, then only the name of the candidate receiving a majority of all the votes cast for such position shall be placed upon the ballot for Mayor or Commissioner of such Department at the next succeeding general municipal election."

Conflicting laws repealed.

SEC. 2. That all laws or parts of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 15th day of February, A. D. 1929.

CHAPTER 33

AN ACT REGULATING THE GUARDIANSHIP OF INCOMPETENT VETERANS AND OF MINOR CHILDREN OF DISABLED OR DECEASED VETERANS, AND THE COMMITMENT OF VETERANS TO UNITED STATES GOVERNMENT HOSPITALS.

The General Assembly of North Carolina do enact:

Title of act.

SECTION 1. That this act shall be known as "The Veterans' Guardianship Act."

Definition.

SEC. 2. In this act:

The term "person" includes a partnership, corporation or an association.

The term "Bureau" means the United States Veterans' Bureau or its successor.

The terms "estate" and "income" shall include only moneys received by the guardian from the Bureau and all earnings, interest and profits derived therefrom.

The term "benefits" shall mean all moneys payable by the United States through the Bureau.

The term "Director" means the Director of the United States Veterans' Bureau or his successor.

The term "State Service Officer" means such appointee of the North Carolina Commissioner of Labor and Printing as provided by chapter two hundred and eighty-eight, Public Laws of North Carolina, 1925.

The term "ward" means a beneficiary of the Bureau.

The term "guardian" as used herein shall mean any person acting as a fiduciary for a ward.

SEC. 3. Whenever, pursuant to any law of the United States or regulation of the Bureau, the Director requires, prior to payment of benefits, that a guardian be appointed for a ward, such appointment shall be made in the manner hereinafter provided.

SEC. 4. Except as hereinafter provided it shall be unlawful for any person to accept appointment as guardian of any ward if such proposed guardian shall at that time be acting as guardian for five wards. If any case, upon presentation of a petition by an attorney of the Bureau under this section alleging that a guardian is acting in a fiduciary capacity for more than five wards and requesting his discharge for that reason, the court, upon proof substantiating the petition, shall require a final accounting forthwith from such guardian and shall discharge such guardian in said case.

The limitations of this section shall not apply where the guardian is a bank or trust company acting for the wards' estates only. An individual may be guardian of more than five wards if they are all members of the same family.

SEC. 5. A petition for the appointment of a guardian may be filed in any court of competent jurisdiction by or on behalf of any person who under existing law is entitled to priority of appointment. If there be no person so entitled or if the person so entitled shall neglect or refuse to file such a petition within thirty days after mailing of notice by the Bureau to the last known address of such person indicating the necessity for the same a petition for such appointment may be filed in any court of competent jurisdiction by or on behalf of any responsible person residing in this State.

The petition for appointment shall set forth the name, age, place of residence of the ward, the names and places of residence of the nearest relative, if known, and the fact that such ward is entitled to receive moneys payable by or through the Bureau and shall set forth the amount of moneys then due and the amount of probable future payments.

The petition shall also set forth the name and address of the person or institution, if any, having actual custody of the ward.

In the case of a mentally incompetent ward the petition shall show that such ward has been rated incompetent on examination by the Bureau in accordance with the laws and regulations governing the Bureau.

SEC. 6. Where a petition is filed for the appointment of a guardian of a minor ward a certificate of the Director, or his representative, setting forth the age of such minor as shown by the records of the Bureau and the fact that the appointment of a guardian is a condition precedent to the payment of any moneys due the minor by the Bureau, shall be prima facie evidence of the necessity for such appointment.

Appointment of guardian for wards entitled to benefits from United States Veterans Bureau. Guardian may not be named for more than five wards.

Exceptions: Banks and trust companies. Or where wards are members of same family. Petition for appointment of guardian.

What petition must contain.

Wards who are mentally incompetent.

Certificate of Director prima facie evidence of necessity for appointment.

Same in regard to guardianship of mentally incompetent wards.

SEC. 7. Where a petition is filed for the appointment of a guardian of a mentally incompetent ward a certificate of the Director, or his representative, setting forth the fact that such person has been rated incompetent by the Bureau on examination in accordance with the laws and regulations governing such Bureau; and that the appointment of a guardian is a condition precedent to the payment of any moneys due such person by the Bureau, shall be prima facie evidence of the necessity for such appointment.

Notice of filing of petition.

SEC. 8. Upon the filing of a petition for the appointment of a guardian, under the provisions of this act, the court shall cause such notice to be given as provided by law.

Qualifications of guardian.

SEC. 9. Before making an appointment under the provisions of this act the court shall be satisfied that the guardian whose appointment is sought is a fit and proper person to be appointed. Upon the appointment being made the guardian shall execute and file a surety bond to be approved by the court in an amount not less than the sum then due and estimated to become payable during the ensuing year. The said bond shall be in the form and be conditioned as required of guardians appointed under the guardianship laws of this state. The court shall have power from time to time to require the guardian to file an additional bond.

Surety bond.

No bond shall be required of the banks and trust companies licensed to do trust business in North Carolina.

Guardian's accounts to be filed.

SEC. 10. Every guardian, who shall receive on account of his ward any moneys from the Bureau, shall file with the court annually, on the anniversary date of the appointment, in addition to such other accounts as may be required by the court, a full, true, and accurate account under oath of all moneys so received by him, of all disbursements thereof, and showing the balance thereof in his hands at the date of such account and how invested. A certified copy of each of such accounts filed with the court shall be sent by the guardian to the office of the Bureau having jurisdiction over the area in which such court is located. The court shall fix a time and place for the hearing on such account not less than fifteen days nor more than thirty days from the date of filing same and notice thereof shall be given by the court to the aforesaid Bureau office and State Service Officer not less than fifteen days prior to the date fixed for the hearing. Notice of such hearing shall in like manner be given to the guardian.

Hearing on accounts.

Failure to file account cause for removal.

SEC. 11. If any guardian shall fail to file any account of the moneys received by him from the Bureau on account of his ward within thirty days after such account is required by either the court or the Bureau, or shall fail to furnish the Bureau a copy

of his accounts as required by this act, such failure shall be grounds for removal.

SEC. 12. Compensation payable to guardians shall not exceed 5 per cent of the income of the ward during any year. In the event of extraordinary services rendered by such guardian the court may, upon petition and after hearing thereon, authorize additional compensation therefor, payable from the estate of the ward. Notice of such petition and hearing shall be given the proper office of the Bureau and the State Service Officer in the manner provided in section ten. No compensation shall be allowed on the corpus of an estate received from a preceding guardian. The guardian may be allowed from the estate of his ward reasonable premiums paid by him to any corporate surety upon his bond.

Compensation at 5 per cent, with provision for additional compensation.

Petition for additional compensation.

Premiums on bonds.

SEC. 13. Every guardian shall invest the funds of the estate in such manner or in such securities, in which the guardian has no interest, as allowed by law or approved by the court.

Investment of funds.

SEC. 14. A guardian shall not apply any portion of the estate of his ward for the support and maintenance of any person other than his ward, except upon order of the court after a hearing, notice of which has been given the proper officer of the Bureau and the State Service Officer in the manner provided in section ten.

Ward's estate to be applied to support of no other person, except upon notice and hearing.

SEC. 15. Whenever a copy of any public record is required by the Bureau or State Service Officer to be used in determining the eligibility of any person to participate in benefits made available by such Bureau, the official charged with the custody of such public record shall without charge provide the applicant for such benefits or any person acting on his behalf or the representative of such Bureau or State Service Officer with a certified copy of such record.

Certified copy of record required by Bureau to be furnished without charge.

SEC. 16. Whenever it appears that a veteran of any war, military occupation or expedition is eligible for treatment in a United States Veterans' Bureau Hospital and commitment to such hospital is necessary for the proper care and treatment of such veteran, the courts of this state are hereby authorized to communicate with the Director or his representative with reference to available facilities in the United States Veterans' Hospitals and the eligibility of the veteran, and upon receipt of a certificate of admission from the Director or his representative the court may then direct such veteran's commitment to such United States Veterans' Hospital in or without the State of North Carolina. Thereafter such veteran upon admission shall be subject to the rules and regulation of such hospital and the officials of such hospital shall be vested with the same powers now exercised by superintendents of state hospitals for mental diseases within this state with reference to the retention of

Provision for commitment into Government hospital of any veteran needing treatment.

Guardian to file final account and be discharged, when

Petition to be filed.
Act to be construed liberally.

Applicable only to beneficiaries of Bureau.
Invalid parts of act not to effect valid parts.

Conflicting laws repealed.

custody of the veteran so committed. Notice of such pending proceedings shall be furnished the person to be committed and his right to appear and defend shall not be denied.

SEC. 17. When a minor ward for whom a guardian has been appointed under the provisions of this act or other laws of this state shall have attained his or her majority, and if incompetent shall be declared competent by the Bureau and the court, and when any incompetent ward, not a minor, shall be declared competent by said Bureau and the court, the guardian shall upon making a satisfactory accounting be discharged upon a petition filed for that purpose.

SEC. 18. This act shall be construed liberally to secure the beneficial intents and purposes thereof and shall apply only to beneficiaries of the Bureau.

SEC. 19. The invalidity of any portion of this act shall not affect the validity of any other portion thereof which can be given effect without such invalid part.

SEC. 20. All acts and parts of acts inconsistent with any provisions of this act are hereby repealed.

SEC. 21. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1929.

CHAPTER 34

AN ACT TO PROVIDE FOR THE STERILIZATION OF THE MENTALLY DEFECTIVE AND FEEBLE-MINDED INMATES OF CHARITABLE AND PENAL INSTITUTIONS OF THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Sterilization of mentally defective and feeble-minded inmates of state institutions.

SECTION 1. The governing body or responsible head of any penal or charitable institution supported wholly or in part by the State of North Carolina, or any sub-division thereof, is hereby authorized and directed to have the necessary operation for asexualization or sterilization performed upon any mentally defective or feeble-minded inmate or patient thereof, as may be considered best in the interest of the mental, moral or physical improvement of the patient or inmate, or for the public good.

County to have charge of sterilization of such residents in said county, not in state institutions.

SEC. 2. It shall be the duty of the board of commissioners of any county of North Carolina, at the public cost and expense, to have the operation performed upon any mentally defective or feeble-minded resident of the county, not an inmate of any public institution, upon the petition and request of the next kin or legal guardian of such mentally defective person: Provided,

Provido.

SEC. 3. No operation under this Act shall be performed by other than a duly qualified and registered North Carolina surgeon, and by him, only upon a written order signed by the responsible executive head of the institution, or board, or next of kin, or legal guardian having custody or charge of the feeble-minded, or mentally defective inmate or patient, with the special provision that the order so issued shall in each specific case have the signed approval of four reviewers, which shall be (1) The Commissioner of Charities and Public Welfare of North Carolina; (2) The Secretary of the State Board of Health of North Carolina; (3 and 4) The Chief Medical Officer of each of any two of the institutions for the feeble-minded or insane of the State of North Carolina.

Operation to be performed by only registered surgeon.
Upon written order of institution head or next of kin.

Approval of Board of Reviewers.
Personnel.

SEC. 4. A medical and family history of the feeble-minded, or mentally defective patient or inmate, so far as obtainable, shall be furnished by the original petitioner and attached to the order for the information and guidance of the reviewers. This history shall be finally deposited with the Board of Charities and Public Welfare of North Carolina as permanent record.

Medical and family history to be furnished.

SEC. 5. Such asexualization or sterilization shall in all cases as in this act permitted be lawful, and the person or persons who shall request, consent, authorize or direct the same, or perform or participate in such operation as herein before authorized, permitted and directed, shall not be liable, either civilly or criminally, therefor.

Such history to be permanent record.
Persons involved in operation not liable civilly or criminally.

SEC. 6. This Act shall repeal all laws and clauses of laws in conflict therewith and become of effect immediately upon ratification.

Conflicting laws repealed.

Ratified this the 18th day of February, A. D. 1929.

CHAPTER 35

AN ACT TO AMEND SECTION 593 OF ARTICLE 23, VOLUME 3, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO JUDGMENTS AND ORDERS OF FORECLOSURE AUTHORIZED TO BE ENTERED BY CLERKS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That section five hundred and ninety-three, article twenty-three, Volume Three, of the Consolidated Statutes of North Carolina, relative to judgments and orders of foreclosure authorized to be entered by clerks of the Superior Court, be and the same is hereby amended by adding at the end of said section the following: "The commissioners appointed to make foreclosure sales, as herein authorized, may proceed to

Consolidated Statutes 593, article 23, Volume 3, amended.

Immediate advertisement in foreclosure sales.

advertise such sales immediately after the date of entering judgment and order of foreclosure, unless otherwise provided in said judgment and order."

Pending litigation and vested rights unaffected
Conflicting laws repealed.

SEC. 2. That this act shall not affect any pending litigation or any vested rights.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 36

AN ACT TO MAKE SECTION 1218 OF THE CONSOLIDATED STATUTES OF 1919 CONFORM TO THE PROVISIONS OF CHAPTER 1, PUBLIC LAWS, EXTRA SESSION, 1920, RELATING TO TAXES AND FEES FOR FILING CERTIFICATES FOR CORPORATE PURPOSES.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1218, amended.

SECTION 1. That section one thousand two hundred and eighteen of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby amended so as hereafter to read as follows:

New section.

"Section 1218. On filing any certificate or paper relative to corporations in the office of the Secretary of State, the following tax shall be paid to the State Treasurer for the use of the State:

Corporation taxes for filing certificate, amendments, etc.

"1. For certificates of incorporation, forty cents for each thousand dollars of the total amount of capital stock authorized but in no case less than forty dollars.

"2. Increase of capital stock, forty cents for each thousand dollars of the total increase authorized, but in no case less than forty dollars.

"3. Extension or renewal of corporate existence of any corporation, the same as required for the original certificate of incorporation by this section.

"4. Change of name, change of nature of business, amended certificate of incorporation (other than those authorizing increase of capital stock), decrease of capital stock, increase or decrease of par value of, or number of shares, forty dollars.

"5. For filing of officers and directors, two dollars.

"6. Dissolution of corporation, change of principal place of business, five dollars.

Certain corporations excepted from payment of such taxes.

"Provided, that no taxes shall be required to be paid by benevolent, religious, educational, or charitable society or association

having no capital stock, (or by corporation created by virtue of section one thousand one hundred and twenty-three of the Consolidated Statutes relating to public parks and drives); and these taxes shall not be cumulative, but when two or more taxes have been incurred at the same time the tax for all shall be the largest single tax."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 37

AN ACT TO AMEND CHAPTER 146 OF THE PUBLIC LAWS OF 1927 RELATING TO THE ADMINISTRATION OF THE FISCAL AFFAIRS OF COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section nineteen of chapter one hundred and forty-six of the Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended by inserting between the word "depository" and the word "a" in line twenty-one of said section the words "North Carolina State Bonds and/or United States Government Bonds or"; and that said section be further amended by inserting after the word "Discretion" in line 26 of said section the following: "*Provided*, that a bank giving North Carolina State Bonds and/or United States Government Bonds as security for county funds may deposit said bonds with another bank which has been approved by the Corporation Commission as a Depository Bank, said bonds to be held for the benefit of the county and subject to the order of the Board of County Commissioners of said county."

Section 19,
chapter 146,
Public Laws
1927, amended.

Amendment
No. 1.

Amendment
No. 2 .

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 38

AN ACT TO CHANGE THE PUNISHMENT FOR OFFENSES DEFINED IN CHAPTER 61, PUBLIC LAWS, 1927.

The General Assembly of North Carolina do enact:

SECTION 1. That section five, chapter sixty-one Public Laws 1927 be and the same is hereby stricken out and the following substituted in lieu thereof:

Section 5,
chapter 61,
Public Laws
1927, repealed.

New section substituted changing punishment.

Prior prosecutions unaffected.

"Section 5. Any person violating the provisions of this act shall be guilty of a misdemeanor and punished at the discretion of the Court."

SEC. 2. This repeal shall not, in any way, affect the prosecutions instituted or crimes committed under said chapter sixty-one previous to the ratification of this Act and the provisions of the old law shall apply to all such offenses notwithstanding this repeal.

SEC. 3. This Act shall take effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 39

AN ACT TO REPEAL AND RE-ENACT AND AMEND SECTIONS 7296 (VOLUME 2) AND 7671 (VOLUME 3) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE PRINTING AND REPRINTING OF THE SUPREME COURT REPORTS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 7296, Volume 2, repealed and new section substituted.

Supreme Court reports to be printed on contract.

SECTION 1. That section seven thousand two hundred and ninety-six of the Consolidated Statutes of North Carolina, Volume Two, be, and the same is hereby repealed, re-enacted and amended so as to read hereafter as follows:

"7296—*Supreme Court Reports Contract for Printing.* The Supreme Court is authorized to contract from time to time for the printing of its reports; to select a printer for the same and to prescribe such terms of contract as will insure, under the supervision of the Court, the prompt issue of the reports as soon as practicable after a sufficient number of opinions are filed. Such contract shall be made after consultation with the State Printing Commission, or such other authority or commission as may hereafter perform the duties now performed by the State Printing Commission, after a comparison of prices for similar work in other states to such an extent as may be practicable."

Consolidated Statutes 7671, Volume 3, repealed and new section substituted.

Certain Supreme Court reports to be reprinted.

SEC. 2. That section seven thousand six hundred and seventy-one of the Consolidated Statutes of North Carolina, Volume Three, be, and the same is hereby repealed, re-enacted and amended so as to read hereafter as follows:

"7671—*Reprints of Supreme Court reports.* The Supreme Court is authorized to have such of the reports of the Supreme Court of the State of North Carolina as are not on hand for sale, republished and numbered consecutively, retaining the present numbers and names of the reporters and by means of star pages in the margin retaining the original numbering of

the pages. The Supreme Court is authorized and directed to have such reports reprinted without any alteration from the original edition thereof, except as may be directed by the Supreme Court. The contract for such reprinting and republishing shall be made by the Supreme Court in the manner prescribed in section one of this act. Such republication shall thus continue until the State shall have for sale all of such reports; and hereafter when the editions of any number or volume of the Supreme Court reports shall be exhausted, it shall be the duty of the Supreme Court to have the same reprinted under the provisions of this act. In reprinting the reports that have already been annotated, the annotations and the additional indexes therein shall be retained and such reports shall be further annotated so as to make the annotations in all reprints complete up to the date of the reprinting thereof. In reprinting reports the Supreme Court is authorized to provide for, and to secure, such further annotations for reports that have been heretofore annotated and for the annotating of the reports that have not been heretofore annotated and the costs thereof as provided in the contract made by the Supreme Court with the annotator selected by it, shall be paid as a part of the cost of reprinting the said reports."

Contract for

Annotation and indexing.

SEC. 3. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 40

AN ACT TO AMEND CHAPTER 93 OF THE PUBLIC LAWS OF 1927 SO AS TO LEVY AN ADDITIONAL TAX OF ONE CENT PER GALLON ON GASOLINE AND RELIEVE THE COUNTIES BY AID FROM THE STATE HIGHWAY COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-three of the Public Laws of one thousand nine hundred and twenty-seven, entitled "An Act to Amend Chapter 55, Article 3 (a), of Volume 3, of the Consolidated Statutes," relating to the tax on gasoline, be, and the same is hereby amended by striking out the word "four" at the end of line one of section four of said act and inserting in lieu thereof the word "five," so as to provide that the tax of four cents per gallon levied and imposed on motor fuels sold, distributed or used in the State shall be changed to a tax of five

Chapter 93, section 4, Public Laws 1927, amended.

Gasoline tax increased from 4 cents to 5 cents.

Additional revenue to be used by State Highway Commission in County Aid Road Fund.

Fund to be allocated one-half upon basis of area, one-half upon population, census of 1920.

Certification of each county's part.

County taxes to be reduced proportionately.

County road funds not to exceed those of 1928 by more than 10 per cent.

In absence of county road-governing body, Board of Commissioners to treat with Highway Commission.

Proviso.

cents per gallon and that there be levied and imposed a tax of five cents per gallon on all motor fuels sold, distributed or used in the State.

SEC. 2. That the additional revenue which shall be collected by the levy and imposition of the additional one cent per gallon on motor fuels sold, distributed or used in the State provided for in section one of this Act shall be held, used and treated by the State Highway Commission as a separate and special fund, to be known and designated as "The County Aid Road Fund," and shall be expended only in accordance with the provisions of this Act.

SEC. 3. That the State Highway Commission shall allocate upon its books to the several counties of the State the said "County Aid Road Fund," one-half upon the basis of the area of the said counties, and one-half upon the basis of the population of said counties according to the United States Census of one thousand nine hundred and twenty.

SEC. 4. That the State Highway Commission shall on or before the first Monday in July of each year certify to the chairman of the Board of County Commissioners of each County in the State an estimate of the amount of such county's participation in the said "County Aid Road Fund" for the current fiscal year, and the Board of County Commissioners, or other tax levying authorities in each county, shall, in preparing the annual budget for county road purposes take into consideration the fund to be derived from this source and shall reduce the levy of ad valorem tax for road purposes so that the funds produced by the rate fixed and levied for the current year, plus the amount estimated to be received by the county from the "County Aid Road Fund," shall not exceed by more than 10 per cent the amount available in the county for county road purposes under the levy for the year one thousand nine hundred and twenty-eight.

SEC. 5. That, in any county where there is no county-wide road governing body and the maintenance of county roads is now handled by township or district organizations, the Board of County Commissioners for such counties are hereby created as agents of such sub-divisions of the county for the purpose of dealing with the State Highway Commission with reference to the "County Aid Road Fund" established by this Act, and to this end such Board of Commissioners are hereby authorized and empowered to exercise all necessary control over the roads, machinery, equipment and maintenance funds of such sub-divisions that may be necessary to enable them to establish such county-wide organization as will permit the county to share to the full extent in the benefits provided by this Act. Provided, where any road district includes territory in two counties, the

State Highway Commission shall divide the funds available to said two counties so as to allocate to such road district its proportional part of the funds available to said two counties under the provisions of this Act, and the State Highway Commission shall deal with the road governing body of such district relative to the expenditure of the funds available to said district.

Division of funds where road district lies within two counties.

SEC. 6. That the fund herein provided for and allocated to each of the several counties in the State shall be expended in such county, by the State Highway Commission as follows: Reimbursement in monthly installments, in whole or in part, to each county, for the moneys expended by said county in the maintenance of its county road system, provided such maintenance shall have been done under the supervision of the State Highway Commission. Provided that, if the Board of Commissioners or other road governing body of any county shall so request, then the State Highway Commission may expend the funds allocated to said county for any one or more of the following purposes:

State Highway Commission to expend fund in several counties.

Reimbursement to counties for moneys spent on roads.

Proviso.

Proviso.

(a) Furnishing engineering aid to the county; purchasing or renting road maintenance equipment; aiding in the building of bridges or drainage structures, or furnishing the necessary material therefor.

Furnishing aid and materials.

(b) Supplementing State Highway funds in completing any uncompleted portions of the State Highway system in said county.

Supplementing State Highway funds.

(c) By taking over and maintaining as a Secondary State Highway system a part of the county roads, connected with the present State Highway system, the said mileage to be such mileage as shall be agreed to by the State Highway Commission and the Board of County Commissioners or the county road governing authorities, and, in that event the State Highway Commission shall have the same authority, under the power of Eminent Domain, to acquire local material, or to change the grade or alignment of said roads, as it now has with respect to State Highways. In such counties as a secondary State Highway system is set up under this subsection, any additions to the State Highway system shall be taken from such secondary State Highway system.

Maintaining of secondary highway system.

Highway Commission to have right of eminent domain.

(d) Provided, further, if the county commissioners shall so request, on or before the first day of July, in any year, then in that event, the State Highway Commission shall apply such portion of the allocation of funds due said county under the provisions of this Act as the County Commissioners shall elect to the payment of any bonds and/or interest thereon, heretofore issued by said county or subdivision of the county for the purpose of road improvements, and, in the event the allocation of the county is to be expended under the provisions of this further

Application to payment of road bonds in county.

proviso, then in that event, the fund to be so used shall, at the time of making the county budget, be deducted from the item of "debt service" in lieu of the item or "road purposes" as provided for in section four, of this Act.

One million dollars to be set aside for counties in addition to funds from increase of gasoline tax, one-half to be used in County Aid Road Fund; one-half for equalizing road facilities.

SEC. 7. That the State Highway Commission is hereby authorized and directed to set aside from other funds under its control the sum of one million dollars per annum; one-half of said sum to be added to the "County Aid Road Fund" herein provided for and to be allocated among the various counties of the State as herein provided for the allocation of said "County Aid Road Fund," and the other one-half of said fund to be expended by the said Highway Commission in such manner as it may deem appropriate and proper for the purpose of equalizing road facilities and advantages among the various counties of the State.

No tax on petroleum distribution hereafter to be levied by political subdivision.
Exception.

SEC. 8. That from and after the passage of this Act it shall be unlawful for any county or other political subdivision to levy or collect any tax upon the use of any of the public roads for the distribution of petroleum products. Provided, however, that this limitation shall not apply to the automobile vehicle annual license tax.

Highway Commission may from time to time increase mileage of State system.

SEC. 9. That from time to time as the revenue of the State Highway Commission may be sufficient, in the opinion of the Commission, to justify it, the State Highway Commission is authorized and directed to increase the mileage of the State Highway System, under the provisions and authority of Sub-Section (b) Section ten, of the State Highway Law, being Chapter two, of Public Laws of one thousand nine hundred and twenty-one, not exceeding, however, ten per cent increase in any one fiscal year.

Not to exceed 10 per cent in any one fiscal year.
Such increase to be as equitable as practicable.

SEC. 10. That the increase of mileage shall be allocated and so distributed as to render, as nearly as practical, equal State Highway service to each county, according to its area and population, with full authority in the State Highway Commission in its discretion to so locate said additional mileage as to shorten the distance between points now on the State Highway System.

Conflicting laws repealed.

SEC. 11. That all laws or clauses of laws in conflict with the provisions of this Act, whether included in any public, public-local, private or general act, to the extent of such conflict, are hereby repealed.

Act effective April 1, 1929.

SEC. 12. That this Act shall be in force from and after the first day of April, one thousand nine hundred and twenty-nine.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 41

AN ACT TO VALIDATE THE PROBATE OF CERTAIN WILLS.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where last wills and testaments which appear as recorded in the record of last wills and testaments to have had two witnesses thereto and such last wills and testaments were admitted to probate and recorded in the record of wills in the proper county in this state prior to the first day of January, one thousand eight hundred and ninety (1890) upon the oath and examination of one of the witnesses, such proof being taken in writing and recorded, and the certificate of probate of the Clerk of the Court states that such a will is proven by one of the subscribing witnesses thereto and the handwriting of the other subscribing witness being a non-resident is proven under oath, and such a will and certificate has been recorded in the record of wills of the proper county, such probate is hereby validated as fully as if the proof of the handwriting of the non-resident witness had been taken in regular form in writing and recorded.

Certain wills validated, recorded prior to January 1, 1890.

SEC. 2. This act shall not effect any litigation commenced at any time prior to its ratification.

Pending litigation unaffected.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 42

AN ACT TO AMEND CHAPTER 51 OF THE PUBLIC LAWS OF 1927, KNOWN AS "THE NORTH CAROLINA GAME LAW."

The General Assembly of North Carolina do enact:

SECTION 1. That section thirty-two of chapter fifty-one of the Public Laws of 1927 be and the same is amended as follows, to-wit:

Section 32, chapter 51, Public Laws 1927, amended.

Strike out the words "November 1," in line eight, and substitute in lieu thereof the words, "November 20." Strike out in line nineteen of said section the words "December 1 to March 1" and substitute in their place and stead, the words "November 20 to February 15." Strike out, in line twenty of said section, the words "December 1 to March 1" and insert in their place and stead, the words "November 20 to February 15."

New rabbit season.

New quail season.

New wild turkey season.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1929.

CHAPTER 43

AN ACT TO AMEND CHAPTER 101 OF THE PUBLIC LAWS OF 1927, RELATIVE TO FIXING THE INTEREST OR DISCOUNT RATE WHICH AN AGRICULTURAL CREDIT CORPORATION OR ASSOCIATION, ORGANIZED UNDER THE LAWS OF THE STATE OF NORTH CAROLINA, MAY CHARGE ON LOANS FOR AGRICULTURAL PURPOSES.

The General Assembly of North Carolina do enact:

Section 1,
chapter 101,
Public Laws
1927, amended.

SECTION 1. That Section one, chapter one hundred and one of the Public Laws of nineteen hundred and twenty-seven be amended by adding after the word "respectively" in the fourth line the following: "Or for the purpose of raising, breeding, fattening, or marketing of live stock," so that said Chapter when so amended will read as follows:

Reading of new
section as
amended.

Agricultural
credit corpora-
tions may charge
2 per cent in-
terest in excess
of rate charged
them by Federal
Intermediate
Credit Bank.

"Section 1. That an agricultural credit corporation or association, organized under the laws of the State of North Carolina, may charge and collect by way of interest or discount on all loans made for agricultural purposes to farmers, growers and truckers of staple agricultural crops, fruits and vegetables respectively, or for the purpose of raising, breeding, fattening, or marketing of live stock, a rate of interest or discount not exceeding two per centum per annum in excess of the rate of interest or rediscount rate charged by any Federal Intermediate Credit Bank to such agricultural credit corporation or association when rediscounting or purchasing from it the notes of such farmers, growers and truckers; provided, that the total rate, both interest and rediscount, to the borrower shall not exceed eight (8%) per centum per annum."

Total rate of
interest may not
exceed 8 per
cent.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 44

AN ACT TO REGULATE THE ADVERTISEMENT OF
JUDICIAL FORECLOSURE SALES.

The General Assembly of North Carolina do enact:

SECTION 1. That when any mortgage or deed of trust on real property shall be foreclosed by judicial proceedings it may be provided in the decree of foreclosure that the advertisement of the sale shall be begun at any time after the date of the decree of foreclosure, and such real property shall then be sold under judicial foreclosure proceedings only after notice of sale has been duly posted at the courthouse door in the county for thirty days immediately preceding the sale and also published at any time during such thirty day period once a week for four successive weeks of not less than twenty-two days in some newspaper published in the county if a newspaper is published in the county, but if there is no newspaper published in said county, the notice of such sale must be posted at the courthouse door and three other public places in the county for thirty days immediately preceding the sale: Provided, however, that in case a resale of such real property shall become necessary under such judicial foreclosure proceedings, that such real property shall then be resold only after notice of resale has been duly posted at the courthouse door in the county for fifteen days immediately preceding the resale and also published at any time during such fifteen day period once a week for two successive weeks of not less than eight days in some newspaper published in the county if a newspaper is published in the county, but if there be no newspaper published in said county, the notice of resale must be posted at the courthouse door and three other public places in the county for fifteen days immediately preceding the resale.

Immediate advertisement in foreclosure sales ordered by Court.

Notice of sale.

Notice of re-sale.

SEC. 2. That in any sale of real property under execution, deed of trust, mortgage or other contracts, wherever any statute calls for publication of notice in a newspaper for four successive weeks or for two successive weeks, the duration of said period shall be not less than twenty-two days for the one period of publication and not less than eight days for the period of the other publication.

Minimum notice required in all sales.

SEC. 3. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 45

AN ACT TO AMEND ARTICLE 7 OF CHAPTER 71, SECTIONS 3903, 3906 AND 3908, CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 3903,
3906, and 3908
amended as to
Halifax
County.

SECTION 1. That this Act shall apply to Halifax County and except as herein amended sections three thousand nine hundred and three, three thousand nine hundred and six and three thousand nine hundred and eight of the Consolidated Statutes of North Carolina shall apply to Halifax County.

SEC. 2. *Register of Deeds.*

Fees to be
charged by
Register of
Deeds.

The Register of Deeds shall collect the following fees for the use of the County:

For recording any deed or other instrument of writing authorized to be registered, with certificates of probate and acknowledgment and private examination of a married woman, one dollar for the first one hundred words and twenty cents for each additional one hundred words, and twenty-five cents for each additional certificate over one;

Chattel mortgages, short form, fifty cents;

Short form Lien Bond and Chattel Mortgage, one dollar;

All Plats, one dollar and fifty cents;

Title Notes, one dollar.

SEC. 3. *Clerk of the Superior Court.*

Fees to be
charged by
Clerk of Superior
Court.

The Clerk of the Superior Court of Halifax County shall collect for the use of Halifax County the following fees:

Advertising and selling under mortgage in lieu of bond, five dollars for sales of real estate and one dollar for sales of personal property;

Probating papers for recording, twenty-five cents; except chattel mortgages, statutory form, which shall be ten cents;

Appeal from Justice of the Peace, one dollar;

Appeal from the Clerk to the Judge, one dollar;

Apprenticing infant, including indenture, one dollar;

Auditing account of receiver, executor, administrator, guardian or other trustee required to render accounts, if not over three hundred dollars, one dollar; if over three hundred dollars and not exceeding one thousand dollars, one dollar and sixty cents; if over one thousand dollars, two dollars and fifty cents;

Auditing final settlement of receiver, executor, administrator, guardian or other trustee required to render accounts, one per cent of the amount on which commissions are allowed to such

trustee for all sums not exceeding one thousand dollars; and for all sums over one thousand dollars, one-fourth of one per cent on such excess;

Auditing and recording the final account of commissioners appointed to sell real estate, one-half of the fees allowed for auditing and recording final accounts of executors;

Bill of costs, preparing same, one dollar;

Bond or undertaking, including justification, one dollar;

Cancelling notice of lis pendens, one dollar;

Capias, each defendant, two dollars;

Caveat to a Will, entering and docketing same for trial, five dollars;

Certificate, except where it is a charge against the County, one dollar;

Commission, issuing, two dollars and fifty cents;

Docketing ex parte proceedings, two dollars.

Docketing indictment, fifty cents;

Docketing lien, two dollars and fifty cents;

Docketing judgment, fifty cents;

Docketing summons, fifty cents;

Execution and return thereon, including docketing, one dollar; and certifying return to Clerk of any County where judgment is taken, twenty-five cents;

Filing all papers, one dollar for each case;

Guardian, appointment of, including taking bond and justification, two dollars and fifty cents;

Indexing judgment on cross-index book, fifty cents for the judgment, regardless of number of parties;

Indexing liens on lien book, twenty-five cents;

Indictment, each defendant in the bill, one dollar;

Judgment, final, against each defendant, in criminal actions, two dollars;

Judgment, final, in term-time, civil action, one dollar and fifty cents;

Judgment, final, before the Clerk, one dollar;

Judgment in favor of widow for year's support, one dollar;

Letters of administration, including bond and justification of sureties, three dollars;

Motions, entry and record of, fifty cents;

Notices, fifty cents; and for each name over one in same paper, ten cents additional;

Order for the registration of a deed or other writing, which has been proved or acknowledged in another County, or before a judge, justice, notary or other officer, twenty-five cents;

Presentment, each person presented, twenty-five cents;

Probate of limited partnership, one dollar;

Probate of Will in common form and letters testamentary, two dollars and fifty cents;

Recording and copying papers, one dollar and forty cents for the first three hundred words and twenty cents for each additional one hundred words;

Recording certificates of incorporation of corporations, five dollars;

Resignation of guardian, relinquishment of right to administer, or to qualify as executor, receiving, filing and noting same, one dollar;

Seal of office, when necessary, fifty cents;

Transcript of judgment, fifty cents;

Transcript of any matter of record or papers on file, one dollar and forty cents for the first three hundred words and twenty cents for each additional one hundred words.

SEC. 4. *The Sheriff of Halifax County.*

The Sheriff of Halifax County shall collect for the use of Halifax County the following fees:

Serving Civil Summons, one dollar for each defendant;

Subpoena for each person, fifty cents;

For each arrest, one dollar and fifty cents;

SEC. 5. The County Commissioners of Halifax County are hereby authorized to employ a Court Stenographer and to fix the duties and compensation of such stenographer.

SEC. 6. All laws in conflict herewith are hereby repealed.

SEC. 7. This Act shall be in force from and after February first, nineteen hundred and twenty-nine.

Ratified this the 21st day of February, A. D. 1929.

Fees to be charged by Sheriff.

Court stenographer to be employed.

Conflicting laws repealed.
Act effective February 1, 1929.

CHAPTER 46

AN ACT TO AMEND THE STATE-WIDE GAME LAW SO AS TO PERMIT THE SHIPPING OF CERTAIN GAME OUT OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That the State-wide Game Law of one thousand nine hundred and twenty-seven be, and the same is hereby amended so as to permit the shipment of rabbits out of the State during the open season for hunting rabbits.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1929.

Chapter 51, Public Laws 1927, amended to permit shipment of rabbits from State during open season. Conflicting laws repealed.

CHAPTER 47

AN ACT TO AMEND CHAPTER 73 OF THE PUBLIC LAWS OF 1925, AMENDING CHAPTER 115 OF THE PUBLIC LAWS OF 1915, AS AMENDED, ETC., RELATING TO CREDIT UNIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That the caption of chapter seventy-three of the Public Laws of nineteen twenty-five be and the same is hereby amended by substituting in lieu of the figures one thousand and seventy-nine the figures two hundred and thirty-two.

Chapter 73,
caption, Public
Laws 1925,
amended.

SEC. 2. That section two of chapter seventy-three of the Public Laws of nineteen twenty-five be amended by substituting in lieu of the figures ten hundred seventy-nine the figures two hundred thirty-two.

Section 2,
chapter 73,
Public Laws
1925, amended.

SEC. 3. That section four of chapter seventy-three of the Public Laws of nineteen hundred and twenty-five be amended by substituting for the words "one hundred eleven" in the second line of said section the word "three."

Section 4,
chapter 73,
Public Laws
1925, amended.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 48

AN ACT TO VALIDATE DEEDS DATED PRIOR TO THE FIRST DAY OF JANUARY, 1910, IN CASES WHERE THE ACKNOWLEDGMENT OF EXECUTION WAS TAKEN AS TO SOME OF THE GRANTORS BY AN OFFICER WHO WAS LIKEWISE ONE OF THE GRANTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where a deed or deeds dated prior to the first day of January, nine hundred and ten, purporting to convey lands, have been registered in the office of the Register of Deeds of the county where the lands conveyed in said deed or deeds are located, prior to said first day of January, nineteen hundred and ten, and the acknowledgment or proof of execution of such deed or deeds has been taken as to some of the grantors by an officer who was himself one of the grantors named in such deed or deeds, such defective execution, acknowledgment and proof of execution and probate of such deed or deeds thereon and the registration thereof as above described,

Certain deeds
validated.

Prior to Jan-
uary 1, 1910.

Where acknowl-
edgement taken
by officer who
was one of
grantors.

shall be, and the same are hereby declared to be in all respects valid, and such deed or deeds shall be declared to be in all respects duly executed, probated and recorded to the same effect as if such officer taking such proof or acknowledgment of execution had not been named as a grantor therein, or in anywise interested therein.

Pending actions
unaffected.

SEC. 2. That this act shall not affect actions and proceedings pending at the time of its ratification.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 49

AN ACT TO AMEND SUB-SECTION E OF SECTION 593 OF VOLUME THREE OF THE CONSOLIDATED STATUTES, SO AS TO PROVIDE THAT THE PROVISIONS THEREOF SHALL APPLY TO CONVEYANCES OF PERSONAL PROPERTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 593,
sub-section (e),
Volume 3,
amended.
Conditional sale
contract and
personal prop-
erty mortgages
added.

SECTION 1. That section five hundred and ninety-three of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting in the third line of sub-section (e) the words "conditional sale contract" between the words "deed of trust" and the words "or other conveyance," and by inserting in the same line the words "either real or personal property" between the words "of any kind" and the words "or by a pledge of property"; and by inserting in the fifth line of said sub-section (e) the words "conditional sale contract" between the words "deed of trust" and the words "or other conveyance."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 50

AN ACT TO CLARIFY SECTION 5 OF CHAPTER 66, PUBLIC LAWS OF 1927, RELATING TO SUMMONS IN SPECIAL PROCEEDINGS.

The General Assembly of North Carolina do enact:

Section 5,
chapter 66,
Public Laws
1927, amended.

SECTION 1. That the following clause in section five of chapter sixty-six, Public Laws of one thousand nine hundred and twenty-seven, be stricken out: "The summons shall command

the officer to summons the defendant to appear at the office of the Clerk of the Superior Court on a day named in the summons, to answer the complaint or petition of the plaintiff," and the following substituted in lieu thereof: "The summons shall command the officer to summons the defendant or defendants to appear and answer the complaint of the plaintiff within thirty days after its service upon the defendant or defendants, and must contain a notice stating in substance that if the defendant or defendants fail to answer the complaint within the time specified, plaintiff will apply to the court for the relief demanded in the complaint."

Relating to
civil summonses.

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 51

AN ACT TO AMEND SECTION 4410 OF THE CONSOLIDATED STATUTES, RELATING TO CARRYING CONCEALED WEAPONS IN NORTHAMPTON AND HALIFAX COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter fifty-seven of the Public Laws of the session of one thousand nine hundred and twenty-three, and every section thereof, be and the same is hereby repealed.

Consolidated
Statutes 4410,
repealed.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Chapter 57,
Public Laws
1923, repealed.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 52

AN ACT TO AMEND SECTION 2334 OF THE CONSOLIDATED STATUTES, VOLUME 3, RELATING TO GRAND JURIES IN PITT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of the Consolidated Statutes, Volume Three, be, and the same is hereby amended by inserting the word "Pitt" after the word "Moore" and before the word "Richmond" in line three of the first paragraph of said section.

Consolidated
Statutes 2334,
Volume 3,
amended.

Pitt County
added.

Grand jury
vacancies to
be filled by
judge.

Conflicting laws
repealed.

Act effective
July 1, 1929.

SEC. 2. That in the event of vacancies occurring in the grand jury of Pitt County, the judge holding the court of said county may, in his discretion, order a new juror drawn to take the oaths prescribed and to fill any vacancy occurring thereon.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after July 1, 1929.

Ratified this the 21st day of February, A. D. 1929.

CHAPTER 53

AN ACT TO AMEND SECTION 1461 OF THE CONSOLIDATED STATUTES, RELATING TO THE PAY OF STENOGRAPHERS FOR THE SUPERIOR COURT OF BURKE, LINCOLN AND CATAWBA COUNTIES.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1461,
amended as to
Burke, Lincoln
and Catawba
Counties.
Relates to pay of
court stenogra-
phers.

SECTION 1. That the provisions contained in section one thousand four hundred and sixty-one of the Consolidated Statutes, reading as follows, to-wit: "Provided, that the restrictions herein against an extra charge for making copies of the proceedings in cases appealed to the Supreme Court shall not apply to counties composing the Sixteenth Judicial District," be, and the same are hereby amended by adding the words "except Burke, Lincoln and Catawba Counties."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of February, A. D. 1929.

CHAPTER 54

AN ACT TO AMEND SECTION 1443 OF VOLUME 3 OF THE CONSOLIDATED STATUTES MAKING THE OCTOBER TERM OF THE SUPERIOR COURT OF WASHINGTON COUNTY A TERM FOR THE TRIAL OF CIVIL CASES ONLY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
Volume 3,
amended.

Term of Wash-
ington County
Superior Court.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be, and the same is hereby amended by striking out the period at the end of the section relating to the courts of Washington County and adding the following: "for civil cases only."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of February, A. D. 1929.

CHAPTER 55

AN ACT TO AMEND SECTION 5445, OF CHAPTER 95, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AUTHORIZING THE COMMISSIONERS OF CUMBERLAND COUNTY TO FIX THE AMOUNT OF THE BOND REQUIRED OF THE TREASURER OF THE SCHOOL FUND OF SAID COUNTY, IN A SUM NOT TO EXCEED DOUBLE THE AMOUNT OF THE AVERAGE CASH BALANCE TO THE CREDIT OF THE SCHOOL FUND OF SAID COUNTY, AND NOT LESS THAN THE AVERAGE CASH BALANCE TO THE CREDIT OF SAID FUND, AS THE COMMISSIONERS OF SAID COUNTY MAY DETERMINE.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand four hundred and forty-five of chapter ninety-five of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end of said section the following:

Consolidated
Statutes 5445,
amended as to
Cumberland
County.

“Provided: That in Cumberland County the bond required of said Treasurer shall not exceed double the amount of the average cash balance to the credit of the school fund of said county, and shall not be less than the average cash balance to the credit of said fund, as the Board of Commissioners of said county, in their discretion, may fix and determine.”

Amount of bond
of treasurer of
school fund.
How computed.

SEC. 2. All laws and parts of laws in conflict herewith are hereby repealed to the extent of such conflict.

Conflicting laws
repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 22nd day of February, A. D. 1929.

CHAPTER 56

AN ACT TO AMEND SECTION 3908 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE FEES OF THE SHERIFF OF MITCHELL COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand nine hundred and eight of the Consolidated Statutes of North Carolina, be and the same is hereby amended as follows:

Consolidated
Statutes 3908,
amended.

Fees of Sheriff.

“(a) By striking out the words sixty cents in lines three and four of said section and inserting the words two dollars in lieu thereof.

“(b) By striking out the words in line seven, one dollar, and inserting the words two dollars in lieu thereof.

“(c) By striking out the words one dollar in line eight and inserting the words two dollars in lieu thereof.

“(d) That the fee for serving either criminal or civil summonses shall be increased from thirty cents to sixty cents.”

Applicable only
to Mitchell
County.

SEC. 2. That this act shall apply to Mitchell County only.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of February, A. D. 1929.

CHAPTER 57

AN ACT TO AMEND CHAPTER 45, SECTION 2312, CONSOLIDATED STATUTES OF NORTH CAROLINA, 1919, RELATING TO JURY LISTS AND REVISIONS THEREOF, APPLICABLE TO YANCEY COUNTY ONLY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 2312,
amended as to
Yancey County.

SECTION 1. That section two thousand three hundred and twelve, Consolidated Statutes of North Carolina, be, and the same is amended by adding at the end thereof the following: “The Board of Commissioners of Yancey County shall make the jury list and revision thereof as required by this section on or before the third Monday in February, one thousand nine hundred and twenty-nine and every two years thereafter.”

Jury lists.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of February, A. D. 1929.

CHAPTER 58

AN ACT TO AMEND NORTH CAROLINA BUS LAW, CHAPTER 136, PUBLIC LAWS OF 1927.

The General Assembly of North Carolina do enact:

Section 13,
chapter 136,
Public Laws
1927, amended.

SECTION 1. That section thirteen of the North Carolina Bus Law, chapter one hundred and thirty-six, Public Laws of 1927, be, and the same is hereby amended by adding at the end of said Section thirteen, the following: “Provided, that any motor vehicle carrier may carry free any blind preacher within the

Busses may
carry blind
preachers free.

State of North Carolina upon its busses or motor vehicles operating in the State of North Carolina, under the condition that said preacher shall carry or present to such motor vehicle carrier a certificate showing what church or sect he may represent and that he is in good and regular standing with that denomination or sect."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of February, A. D. 1929.

CHAPTER 59

AN ACT TO AMEND CHAPTER 113, PUBLIC LAWS 1921, INCREASING THE FEES OF JUSTICES OF THE PEACE IN CALDWELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter one hundred and thirteen, Public Laws one thousand nine hundred and twenty-one, be amended by adding at the end of same the words: "and Caldwell."

Section 2,
chapter 113,
Public Laws
1921, amended.
Caldwell County
added to provi-
sions of act.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1929.

CHAPTER 60

AN ACT TO AMEND SECTION 6438 OF THE CONSOLI- DATED STATUTES PERTAINING TO FIRE INSUR- ANCE POLICIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand four hundred and thirty-eight of the Consolidated Statutes be amended by adding at the end thereof, and after the word "statement" the following: "Any policy of fire insurance issued to husband or wife, on buildings and household furniture owned by the husband and wife, either by entirety, in common, or jointly, either name of one of the parties in interest named as the assured or beneficiary therein, shall be sufficient and the policy shall not be void for failure to disclose the interest of the other, unless it ap-

Consolidated
Statutes 6438,
amended.

Fire insurance
policies issued
to either hus-
band or wife on
joint property
validated.

Except in cases
of fraud.

pears that in the procuring of the issuance of such policy, fraudulent means or methods were used by the insured or owner thereof."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 25th day of February, A. D. 1929.

CHAPTER 61

AN ACT TO AMEND SECTION 6812, ARTICLE 3, CHAPTER III, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA 1919, RELATING TO COMMISSIONS FOR COMMANDANTS AND STUDENT OFFICERS OF EDUCATIONAL INSTITUTIONS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 6812, amended.

SECTION 1. That section six thousand eight hundred and twelve of article three, chapter one hundred and eleven, of the Consolidated Statutes of North Carolina in one thousand nine hundred and nineteen, be, and is hereby amended by striking out all of the words in said section six thousand eight hundred and twelve and inserting in lieu thereof the following: "That whenever any university, college, academy or other educational institution, regularly incorporated under and by virtue of the laws of the State of North Carolina, wherein military science and instruction are made a part of the courses of study and are regularly taught in said institution, and wherein there is detailed by the War Department at Washington, D. C., an officer from the United States army as professor of military science and tactics, which is designated as an Essentially Military School by the War Department of Washington, D. C., and which has been made a unit of the Senior or Junior Reserve Officers' Training Corps by the War Department at Washington, D. C., the Governor of North Carolina, on the application of the said university, college, academy or other educational institution, signed by the chancellor, president, superintendent or other presiding officer, under the seal of the said institution, is hereby authorized and directed to commission as staff officers of the North Carolina Reserve Militia, the officers of the said university, college, academy or other educational institution, as follows: The chancellor, president, superintendent or other presiding officer, as colonel; the vice-president, principal or other officer second in authority, as lieutenant-colonel; the commandant, or officer in charge of the discipline, as major; and the male professors, members of the faculty, as captains. The

Governor authorized to commission in North Carolina Reserve Militia certain officials at institutions designated as a unit of the Reserve Officers Training Corps. Rank of those to be commissioned.

persons to whom commissions are issued under this section shall have no connection with the National Guard or other military forces of the State, nor shall they, or any of them, exercise any military authority other than in the discharge of their duties in their respective institutions. The Governor may annually appoint a committee of three members, one of whom shall be appointed on the recommendation of the Adjutant-General, one on the recommendation of the State Superintendent of Public Instruction, and one on the recommendation of the Secretary of the State Board of Health, with a view to their proficiency in the several departments indicated, and the said committee shall during the school year, and while the said institutions are in session, visit all of the said educational institutions and make a thorough inspection of their military departments, their discipline, courses of study and educational departments, and their sanitary condition, and report to the Governor the result of said inspection."

To have no military authority except in said institutions.

Governor authorized to appoint a visitation committee of three.

Inspection and report.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 62

AN ACT FOR THE RELIEF OF THE CITY OF FAYETTEVILLE AND THE COUNTY OF CUMBERLAND AND THE CITIZENS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and twenty-one of the Public Laws of North Carolina, session of one thousand nine hundred and twenty-seven, be amended so as to extend the time from eighteen months to twenty-one months from the date of the certificates within which foreclosure actions on certificates of sale for taxes held by the County of Cumberland and the City of Fayetteville may be brought.

Chapter 221, Public Laws 1927, amended as to Cumberland County and City of Fayetteville.

Relates to tax foreclosures.

SEC. 2. This act shall apply only to the County of Cumberland and the City of Fayetteville and shall relate only to certificates issued for taxes prior to the year one thousand nine hundred and twenty-seven.

Applicable only to Cumberland County and City of Fayetteville and to tax sales prior to 1927.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 63

AN ACT TO AMEND CHAPTER 93 OF THE PUBLIC LAWS OF 1921, RELATING TO THE PAYMENT OF MONEY TO CLERKS OF COURT NOT EXCEEDING THREE HUNDRED DOLLARS, DUE AND OWING TO PERSONS DYING INTESTATE, BY ADDING RANDOLPH COUNTY THERETO.

The General Assembly of North Carolina do enact:

Section 2.
chapter 93,
Public Laws
1921, amended
by adding Ran-
dolph County.
Conflicting laws
repealed.

SECTION 1. That section two of chapter ninety-three of the Public Laws of nineteen hundred and twenty-one, be, and the same is hereby amended by inserting between the words "of" and "Guilford," in line one thereof, the word "Randolph."

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 64

AN ACT TO AMEND SECTION 205 OF THE CONSOLIDATED STATUTES, RELATING TO DISBARMENT OF AN ATTORNEY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 205,
amended.

New section re-
lating to disbar-
ment of attor-
neys for convic-
tion or confes-
sion of certain
crimes.

After conviction
of a felony,
method of dis-
barment.

SECTION 1. That section two hundred and five of the Consolidated Statutes be amended by striking out the same and inserting in lieu thereof the following:

"205. *Conviction or Confession of Crime.* No attorney-at-law shall be disbarred for crime unless after conviction or confession in open court, State or Federal, of a criminal offense showing him to be unfit to be trusted in the duties of his profession. After conviction of a felony showing him to be unfit to be trusted in the duties of his profession he must be disbarred by the court; and if any attorney be convicted of, or confesses to the commission of a felony of such nature in a State court, the presiding judge of such court (or if any attorney be convicted in a Federal court, it shall be the duty of the solicitor of the district in which such attorney is practicing to secure a certified copy of the judgment entered and present the same to the judge holding the courts in said district), shall cause a judgment to be entered and docketed in the office of the Clerk of the Superior Court in which such attorney is convicted, or in which such attorney is practicing, disbarring said attorney, and

Judgment of
disbarment.

the Clerk of the Superior Court in which the same is docketed shall forthwith transmit a certified copy of said judgment to the Clerk of the Supreme Court, whereupon the Supreme Court shall revoke the license and the right of such attorney to practice law in the State."

Revocation of
license by
Supreme Court.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 65

AN ACT TO AMEND HOUSE BILL 455, SENATE BILL 435, RATIFIED THE TWENTY-THIRD DAY OF FEBRUARY, 1929, RELATING TO JURY LISTS AND REVISION, APPLICABLE TO YANCEY COUNTY ONLY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill four hundred and fifty-five, Senate Bill four hundred and thirty-five, ratified the twenty-third day of February, one thousand nine hundred and twenty-nine, be, and the same is amended as follows: Strike out in lines six and seven of section one the following: "The third Monday in February," and add in lieu thereof the following: "The first Monday in March."

House Bill 455,
Senate Bill 435,
ratified
February 23,
1929, amended.

Relates to jury
lists in Yancey
County

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 66

AN ACT TO AMEND SECTION 595 OF VOLUME 1 OF THE CONSOLIDATED STATUTES, SO AS TO ALLOW JUDGMENT BY DEFAULT FINAL IN CASES WHERE THE POSSESSION OR ADJUDICATION OF OWNERSHIP OF PERSONAL PROPERTY IS THE RELIEF SOUGHT.

The General Assembly of North Carolina do enact:

SECTION 1. That section five hundred and ninety-five of Volume 1 of the Consolidated Statutes be, and the same is hereby amended by adding at the end thereof a new sub-section as follows:

Consolidated
Statutes 595,
amended.

Judgment by default final where ownership of personal property is relief sought.

Conflicting laws repealed.

"5. In actions for the recovery of personal property, or for the possession thereof, or to have the plaintiff or plaintiffs adjudged the owner or owners thereof, if the complaint be verified."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 67

AN ACT TO AMEND SECTION 8057 OF THE CONSOLIDATED STATUTES SO AS TO ENABLE THE UNITED STATES TO ACQUIRE LAND FOR NATIONAL FORESTS IN EASTERN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Consolidated Statutes 8057, amended as to National forests in Eastern N. C.

SECTION 1. That section eight thousand and fifty-seven of the Consolidated Statutes be, and the same is hereby amended by striking out the word "western" in the title of said section and by inserting the word "north" in lieu thereof, and by striking out the word "western" in line three and the word "western" in line fourteen thereof.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this law are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 68

AN ACT TO AMEND SECTION 618 OF THE CONSOLIDATED STATUTES, RELATING TO CONTRIBUTION FROM JOINT TORT-FEASORS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 618, amended.

SECTION 1. That section six hundred and eighteen of the Consolidated Statutes of one thousand nine hundred and nineteen, be, and the same is hereby amended by changing the period after the word "equity" at the end of paragraph one to a comma and adding the following: "and in the event the judgment was obtained in an action arising out of a joint tort, and

only one, or not all of the joint tort-feasors, were made parties defendant, those tort-feasors made parties defendant, and against whom judgment was obtained, may, in an action therefor, enforce contribution from the other joint tort-feasors; or at any time before judgment is obtained, the joint tort-feasors made parties defendant may, upon motion, have the other joint tort-feasors made parties defendant."

Contribution among joint tort-feasors. May be made parties defendant upon motion. Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 69

AN ACT TO AMEND SECTION 2436 OF THE CONSOLIDATED STATUTES, RELATING TO LABORERS' LIENS UPON TIMBER PRODUCTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand four hundred and thirty-six of the Consolidated Statutes of North Carolina be, and the same is hereby amended by inserting after the word "work" in the first line of said section and before the word "of" in the second line of said section the words "of logging or"; and that said section two thousand four hundred and thirty-six be further amended by inserting in the third line thereof after the word "said" and before the word "lumber" the words "logs or."

Consolidated Statutes 2436, amended. Relates to laborers' liens upon timber products.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1929.

CHAPTER 70

AN ACT TO AMEND SECTION 6054 OF VOLUME 3 OF THE CONSOLIDATED STATUTES PLACING McDOWELL COUNTY UNDER THE OPERATION OF THE STATE-WIDE PRIMARY.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of Volume Three of the Consolidated Statutes be, and the same is hereby amended by striking out the word "McDowell" in lines six and seven of said section.

Consolidated Statutes 6054, Volume 3, amended. McDowell County added to primary law.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 28th day of February, A. D. 1929.

CHAPTER 71

AN ACT TO AMEND CHAPTER 93 OF THE PUBLIC LAWS OF 1921, RELATING TO THE PAYMENT OF MONEY INTO THE OFFICE OF THE CLERK OF THE SUPERIOR COURT OF PERSONS DYING INTESTATE.

The General Assembly of North Carolina do enact:

Section 2,
chapter 93,
Public Laws
1921, amended
by adding cer-
tain Counties.

SECTION 1. That section two of chapter ninety-three of the Public Laws of one thousand nine hundred and twenty-one, be, and the same is hereby amended by inserting after the word "Alamance" in line seven of said section the words "Lincoln, Granville, Chowan, Forsyth, Hoke, Lee, Vance, Robeson, Davidson, Montgomery, Durham and Mecklenburg."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 72

AN ACT TO AMEND SECTION 217 (a) AND SECTION 221 (m) OF CHAPTER 5, CONSOLIDATED STATUTES, VOLUME 3.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 217 (a),
Volume 3,
amended.

SECTION 1. That section two hundred and seventeen (a), paragraph four, chapter five, Volume Three, Consolidated Statutes, be, and the same is hereby amended by inserting in line two after the word "of" and before the word "fifty" the following words: "ten, twenty, twenty-five."

Consolidated
Statutes 221
(m), Volume 3,
amended.
Section 11,
chapter 47,
Public Laws
1927, amended.
Bonds of bank
officers and
employees.

SEC. 2. That section 221 (m), chapter five, Volume Three, Consolidated Statutes, be, and the same is hereby amended by striking out the section as amended by section eleven, chapter forty-seven, Public Laws, one thousand nine hundred and twenty-seven, and inserting in lieu thereof the following: "*Officers and employees shall give bond.* The active officers and employees of any bank before entering upon their duties shall

give bond to the bank in a bonding company authorized to do business in North Carolina, in the amount required by the directors and upon such form as may be approved by the Corporation Commission, the premium for same to be paid by the bank. The Corporation Commission or directors of such bank may require an increase of the amount of such bond whenever they may deem it necessary. If injured by the breach of any bond given hereunder, the bank so injured may put the same in suit and recover such damages as it may have sustained."

Bonds may be
put into suit.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 4. This act shall take effect on and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 73

AN ACT TO AMEND SECTION 4, CHAPTER 47, PUBLIC LAWS, 1927.

The General Assembly of North Carolina do enact:

SECTION 1. That section four, chapter forty-seven, Public Laws, one thousand nine hundred and twenty-seven, be, and the same is hereby amended by striking out the word "defendant" in line twelve of the quoted paragraph of said section and inserting in lieu thereof, the word, "plaintiff."

Section 4,
chapter 47,
Public Laws
1927, amended.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall take effect on and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 74

AN ACT TO AMEND SECTION 3846 (y), VOLUME 3, CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and forty-six (y), Volume Three, Consolidated Statutes, be, and the same is hereby amended as follows: Add in line three, after the word "level" and before the word "and," immediately fol-

Consolidated
Statutes 3846
(y), Volume 3,
amended.

Relates to over-
and underpasses.

lowing the word "level," the following: "or by an underpass or overpass which, in the opinion of the State Highway Commission, is unsafe or inadequate to meet the existing needs of traffic." Further amend said section by adding in the fifth line from the bottom, on Page two hundred and forty-nine, after the word "abolished" and before the word "by," the following: "or an existing overhead bridge or underpass replaced."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 75

AN ACT TO PROVIDE FOR SERVICE OF PROCESS IN CIVIL SUITS UPON NON-RESIDENT OWNERS AND OPERATORS OF MOTOR VEHICLES IN ACTIONS OR PROCEEDINGS GROWING OUT OF ACCIDENTS OR COLLISIONS IN WHICH SUCH MOTOR VEHICLE OWNERS OR OPERATORS MAY BE INVOLVED.

The General Assembly of North Carolina do enact:

Service of civil
process upon
non-resident
drivers of motor
vehicles by deliv-
ering copy to the
Commissioner of
Revenue.

SECTION 1. That the acceptance by a non-resident of the rights and privileges conferred by the laws now or hereafter in force in this state permitting the operation of motor vehicles, as evidenced by the operation of a motor vehicle by such non-resident on the public highways of this state, or the operation by such non-resident of a motor vehicle on the public highways of the state other than as so permitted or regulated, shall be deemed equivalent to the appointment by such non-resident of the Commissioner of Revenue, or of his successor in office, to be his true and lawful attorney upon whom may be served all summonses or other lawful process in any action or proceeding against him, growing out of any accident or collision in which said non-resident may be involved by reason of the operation by him, for him, or under his control or direction, express or implied, of a motor vehicle on such public highway of this State, and said acceptance or operation shall be a signification of his agreement that any such process against him shall be of the same legal force and validity as if served on him personally. Service of such process shall be made by leaving a copy thereof, with a fee of one dollar, in the hands of said Commissioner of Revenue, or in his office, and such service shall be sufficient service upon the said non-resident: Provided, that notice of such service and a copy of the process are forthwith sent by registered mail by the plaintiff or the Commissioner of Revenue

Fee of \$1.

Service by
registered mail.

to the defendant and the defendant's return receipt and the plaintiff's affidavit of compliance herewith are appended to the summons or other process and filed with said summons, complaint and other papers in the cause. The court in which the action is pending shall order such continuance as may be necessary to afford the defendant reasonable opportunity to defend the action.

SEC. 2. That the Commissioner of Revenue shall keep a record of all such processes, which shall show the day and hour of service upon him. When the registry return receipt shall be returned to the Commissioner of Revenue, he shall deliver it to the plaintiff on request and keep a record showing the date of its receipt by him and its delivery to the plaintiff.

Return receipt.

Record of such processes.

Delivery of return receipt to plaintiff.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 1st day of March, 1929.

CHAPTER 76

AN ACT RELATING TO THE GRAND AND PETIT JURY OF NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That for the April term of Northampton Superior Court, one thousand nine hundred and twenty-nine, and annually thereafter, the grand jury selected shall serve for one year.

Northampton County grand jury to serve for one year.

SEC. 2. That for the April, one thousand nine hundred and twenty-nine, term of Northampton Superior Court, and annually thereafter, the County Commissioners for the first week of said court shall cause to be drawn from the jury box, as provided by law, the names of forty qualified jurors from which a grand jury shall be selected, and the rest shall act as petit jurors for the first week.

Forty names to be drawn for grand jury.

SEC. 3. That for all other terms of court for each week the County Commissioners shall draw the names of twenty-four men to serve as petit jurors.

Twenty-four for petit jury.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 77

AN ACT TO AMEND SECTION 6054, CONSOLIDATED STATUTES, PLACING McDOWELL COUNTY UNDER THE PROVISIONS OF THE PRIMARY LAW.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 6054,
amended.
McDowell County
added to State-
wide primary
law.
Conflicting laws
repealed.

SECTION 1. That chapter ninety-seven, article seventeen, section six thousand and fifty-four of Consolidated Statutes be amended by striking out the word "McDowell" in line seven of said section.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 78

AN ACT TO AMEND CHAPTER 8 OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF 1927.

The General Assembly of North Carolina do enact:

Section 1,
chapter 8,
Public Laws
1927, amended.
Cherokee County
added.
County added to
Section 2.

SECTION 1. That section one of chapter eight of the Public Laws of nineteen hundred and twenty-seven, be amended by inserting between the words "county" and "north" in line four of said section, the words "or Cherokee County."

SEC. 2. That section two of said chapter eight of the Public Laws of nineteen hundred and twenty-seven, be amended by inserting in said section after the word "county," the words "and Cherokee County."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 79

AN ACT TO AMEND SECTION 1681 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO DAMAGE DONE BY DOGS, APPLYING TO CURRITUCK COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1681,
amended.
Damage done by
dogs in Currituck
County.

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes of North Carolina, beginning in line three with the word "Provided," shall not apply to Currituck County.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 80

AN ACT TO AMEND SECTION 3 OF CHAPTER 321 OF
THE PUBLIC LAWS OF 1909, RELATING TO COTTON
WEIGHERS IN FRANKLIN COUNTY.*The General Assembly of North Carolina do enact:*

SECTION 1. That section three of chapter three hundred and twenty-one of the Public Laws of one thousand nine hundred and nine, be, and the same is hereby amended to read as follows:

Section 3,
chapter 321,
Public Laws 1909,
amended.

"Sec. 3. That hereafter all public cotton weighers shall be elected by the Board of County Commissioners on the first Monday in July, one thousand nine hundred and twenty-nine, and biennially thereafter, and said cotton weighers' terms of office shall begin on the first Monday in December next after their election."

Election of cot-
ton weighers and
term of office.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 1st day of March, A. D. 1929.

CHAPTER 81

AN ACT TO REQUIRE CLERKS OF THE SUPERIOR
COURT TO GIVE NOTICE OF FILING OF CAVEATS.*The General Assembly of North Carolina do enact:*

SECTION 1. That wherever a caveat is filed with the Clerk of the Superior Court of any county in the state to any last will and testament which has been admitted to probate in said office, it shall be the duty of such clerk, and he is hereby directed to give notice of the filing of such caveat by making an entry upon the page of the will book where such last will and testament is recorded, evidencing that such caveat has been filed and giving the date of such filing. When such caveat and proceedings resulting therefrom shall have resulted in final judgment with respect to such will, the Clerk of the Court shall make a further entry upon the page of the will book where such last will and testament is recorded to the effect that final judgment has been entered, either sustaining or setting aside such will.

Superior Court
Clerks to enter
notice of caveat
on will book.

Final judgment
also to be
entered.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 82

AN ACT TO AMEND SECTION 1066, SUB-SECTION 7, OF THE CONSOLIDATED STATUTES RELATING TO CORPORATION COMMISSION.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1066,
sub-section 7,
amended.
Certain intra-
state rates to be
approved by
Corporation
Commission.

Conflicting laws
repealed.

SECTION 1. That sub-section seven of article four, chapter twenty-one, be and the same is hereby stricken out and the following substituted in lieu thereof: "And it shall make, require or approve for intrastate shipments what is known as milling-in-transit, or warehousing in transit rates on grain, or lumber to be dressed, or cotton or peanuts or tobacco."

SEC. 2. That all laws or parts of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 83

AN ACT TO AMEND CHAPTER 136, SECTION 276, PUBLIC LAWS 1923, RELATIVE TO LOANS BY COUNTY BOARDS TO SCHOOL DISTRICTS, FOR THE RELIEF OF WALSTONBURG SCHOOL DISTRICT NO. 1, SPEIGHT'S BRIDGE TOWNSHIP, GREENE COUNTY.

The General Assembly of North Carolina do enact:

Section 276,
chapter 136,
Public Laws
1923, amended.

Loan from State
Literary Fund
for Walstonburg
School District
No. 1.

For teacherage.

Applicable only
to said District.

Conflicting laws
repealed.

SECTION 1. That section two hundred and seventy-six of chapter one hundred thirty-six, Public Laws of nineteen hundred twenty-three, be and the same is hereby amended by adding at the end of said section a new paragraph to read as follows:

"That the local committee of a special school tax district known as Walstonburg School District No. 1, Speight's Bridge Township, Greene County, be and is hereby duly empowered and fully authorized to bind said district in securing a loan from the State Literary Fund for the purpose or purposes of building and equipping a teacherage or paying for a teacherage in said district in Greene County, on local tax funds already voted in excess of the needs of operating this school.

SEC. 2. That this act shall apply to Walstonburg School District No. 1, Speight's Bridge Township, Greene County, only.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 84

AN ACT TO AMEND SECTION 5047 OF THE CONSOLIDATED STATUTES, RELATING TO CHILDREN COMMITTED TO THE STATE BOARD OF CHARITIES AND PUBLIC WELFARE.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section three of section five thousand and forty-seven, be, and the same is hereby amended by inserting after the word "board" and before the word "in" in line two of said sub-section three, the words "in a suitable institution, society or association as described in sub-section four of said section five thousand and forty-seven, or".

Consolidated Statutes 5047, sub-section 3, amended.

Children committed to Board of Public Welfare.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 85

AN ACT TO LIMIT THE AMOUNT OF PRINTING OF PUBLIC LAWS, PUBLIC-LOCAL AND PRIVATE LAWS, AND SENATE AND HOUSE JOURNALS.

The General Assembly of North Carolina do enact:

SECTION 1. That there shall not be printed more than four thousand (4,000) volumes of Public Laws, twenty-five hundred (2500) to full bound and fifteen hundred (1500) to half bound; twelve hundred and fifty (1250) volumes of Public-Local and Private Laws; five hundred (500) volumes of House Journals and five hundred (500) volumes of Senate Journals of each session of the General Assembly.

Limitation of printing of Laws and Journals.

SEC. 2. That the Governor and Council of State be, and they are hereby authorized to fix such sale prices as, in their judgment, will promote the sale of Supreme Court Reports, Public Laws, Public-Local and Private Laws, Senate and House Journals and belonging to the State of North Carolina on the first day of January, nineteen hundred and twenty-nine.

Promotion of sale of Supreme Court Reports, Laws and Journals.

SEC. 3. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 86

AN ACT TO AMEND SECTION 5825 (a) OF THE CONSOLIDATED STATUTES, AND INCREASE NUMBER OF TRUSTEES OF STATE COLLEGE FROM SIXTY TO EIGHTY.

The General Assembly of North Carolina do enact:

Consolidated Statutes 5825, sub-section (a) and section 1, chapter 47, Public Laws, 1923, amended. State College Trustees increased to eighty. Twenty chosen from state at large.

SECTION 1. That sub-section (a) of section 5825 of the Consolidated Statutes, being section one, chapter forty-seven, of the Public Laws of one thousand nine hundred and twenty-three, be amended by striking out the word "sixty" in line one thereof and inserting in lieu thereof the word "eighty."

SEC. 2. That twenty of the Trustees of the State College shall be chosen from the state at large.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 87

AN ACT AUTHORIZING CITIES, TOWNS AND COUNTIES TO ESTABLISH, CONSTRUCT, IMPROVE, EQUIP, MAINTAIN AND OPERATE AIRPORTS AND/OR LANDING FIELDS.

The General Assembly of North Carolina do enact:

Definition of airport.

SECTION 1. *Definition:* That airport or landing field for the purposes of this act is defined as any plot of land or water formally set aside, and designated as a place where aircraft may land or take off.

Cities and towns authorized to establish.

SEC. 2. That the governing body of any city or town in this state is hereby authorized to acquire, establish, construct, own, control, lease, equip, improve, maintain, operate, and regulate airports or landing fields for the use of airplanes and other aircraft, either within or without the limits of such cities and towns and may use for such purpose or purposes any property suitable therefor that is now or may at any time hereafter be owned or controlled by such city or town.

Counties, also.

SEC. 3. That the governing body of any county in this state is hereby authorized to acquire, establish, construct, own, control, lease, equip, improve, maintain, operate, and regulate airports or landing fields for the use of airplanes and other aircraft within or without the limits of such counties, and may use for such purpose or purposes any property suitable therefor that is now or may at any time hereafter be owned or controlled by such county.

SEC. 4. That the governing bodies of any city, town and county in this state are hereby authorized to jointly acquire, establish, construct, own, control, lease, equip, improve, maintain, operate, and regulate airports or landing fields for the use of airplanes and other aircraft within or without the limits of such cities, towns and counties, and may use for such purpose or purposes any property suitable therefor that is now or may at any time hereafter be jointly owned or controlled by such city, town and county.

Joint airport established by cities and towns and counties.

SEC. 5. That any lands acquired, owned, controlled, or occupied by such cities, towns, and/or counties, for the purposes enumerated in Sections two, three and four hereof, shall and are hereby declared to be acquired, owned, controlled and occupied for a public purpose, and such cities, towns and/or counties shall have the right to acquire property for such purpose or purposes under the power of eminent domain as and for a public purpose.

Airport declared public purpose.

Eminent domain.

SEC. 6. That private property needed by a city, town and/or county for an airport or landing field may be acquired by gift or devise or shall be acquired by purchase if the city, town and/or county is or are able to agree with the owners on the terms thereof, and otherwise by condemnation, in the manner provided by law under which the city, town and/or county is or are authorized to acquire real property for public purposes, other than street purposes, or if there be no such law, in the manner provided for and subject to the provisions of the condemnation law. The purchase price, or award for property acquired for an airport or landing field may be paid for by appropriation of moneys available therefor, or wholly or partly from the proceeds of the sale of bonds of the city, town and/or county, as the governing body and/or bodies of such city, town and/or county shall determine.

Acquisition of sites.

Appropriation of moneys.

SEC. 7. That the governing body or bodies of a city, town and/or county which has or have established an airport or landing field, and acquired, leased, or set apart real property for such purpose, may construct, improve, equip, maintain, and operate the same. The expenses of such construction, improvement, maintenance, and operation shall be a city, town and/or county charge as the case may be. The governing body or bodies of a city, town and/or county may adopt regulations and establish fees or charges for the use of such airport or landing field.

Airports already established declared public charge.

Regulations and fees for use of.

SEC. 8. That the governing body or bodies of a city, town and/or county to which this act is applicable, having power to appropriate, individually or jointly, money therein, are hereby authorized to annually appropriate and cause to be raised by taxation in such city, town and/or county or may use from the

Appropriations for, each year to be raised, how.

Bonds for, may not be issued without popular vote.

Constitutional parts of act upheld.

net proceeds derived from the operation, by such city, town or county, of any public utility a sum sufficient to carry out the provisions of this act in such proportion and upon such pro-rata basis as may be determined upon by a joint board to be appointed by and from the governing body or bodies of the city, town and/or the county or individually as the case may be. *Provided*, nothing herein shall be construed to permit the governing bodies of any county, city or town to issue bonds under the provisions of this act without a vote of the people.

SEC. 9. That if any part or parts of this act shall be held to be unconstitutional, such unconstitutionality shall not affect the validity of the remaining parts of this act. The General Assembly expressly declares that it would have passed the remaining parts of this act, if it had known that such part or parts thereof would be declared unconstitutional.

SEC. 10. That this act shall become effective from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 88

AN ACT AMENDING SECTION 613 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AND RELATING TO THE INDEX OF JUDGMENT DOCKET OF DURHAM COUNTY.

The General Assembly of North Carolina do enact:

Consolidated Statutes 613, amended as to Durham County.

Relates to indexing in judgment docket.

Consolidated Statutes 952, sub-section 5, amended as to Durham County in like way.

Applicable only to Durham County.

Conflicting laws repealed.

SECTION 1. That section six hundred and thirteen of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end of said section the following: "*Provided*, that it shall be necessary to enter upon the index and cross index of the judgment docket as defendant only such party or parties to any proceeding who or which may be fixed and charged with any liability in the judgment."

SEC. 2. That section nine hundred and fifty-two, sub-section five of the Consolidated Statutes be amended by adding at the end of said sub-section five the following: "*Provided*, that it shall not be necessary to enter upon the cross index of the judgment docket the names of a party or parties against whom or which no liability of any kind is fixed or charged by the judgment."

SEC. 3. That this act shall be applicable only to Durham County.

SEC. 4. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 89

AN ACT TO AMEND SECTIONS 3765 AND 3767 OF THE CONSOLIDATED STATUTES, PERMITTING THE COUNTY COMMISSIONERS OR THE ROAD COMMISSION TO DISCONTINUE ROADS AND BRIDGES WHERE THEY HAVE PROVIDED OTHER HIGHWAYS, AMPLE AND CONVENIENT TO THE TRAVELING PUBLIC.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand seven hundred and sixty-five of the Consolidated Statutes of North Carolina be amended by adding to the end of said section the following:

Consolidated
Statutes 3765,
amended.

"Provided, that the County Commissioners, or the Road Commission in counties having a Road Commission, shall have the authority in their discretion to pass an order discontinuing any part of the public roads and bridges in said county where there are provided and maintained other roads and bridges ample and convenient for the traveling public."

Discontinuance
of old roads.

SEC. 2. That section three thousand seven hundred and sixty-seven of the Consolidated Statutes of North Carolina be amended by adding at the end of said section the following:

Consolidated
Statutes 3767,
amended.

"Provided, further, that wherever there is any bridge or causeway over any stream which divides one county from another, and such bridge or causeway has become unnecessary by reason of the construction of other roads and bridges across said stream which are ample and convenient to the traveling public, then the County Commissioners, or the Road Commission may pass a resolution discontinuing such road, bridge or causeway. And if such action is approved, and concurred in by the other county affected, such action shall be published for thirty days at the court house in both counties, and thereupon such order will become effective."

Discontinuance
of bridges and
causeways.

SEC. 3. That this act shall apply to Sampson County only.

SEC. 4. That all laws or clauses of laws in conflict with this act are hereby repealed.

Publication of
notice of dis-
continuance.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Applicable only
to Sampson
County.

Conflicting laws
repealed.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 90

AN ACT TO ESTABLISH UNLAWFUL OPERATION OF AIRCRAFT AND TO PROVIDE PUNISHMENT FOR THE UNLAWFUL INJURY TO, USE AND/OR OPERATION OF AIRCRAFT.

The General Assembly of North Carolina do enact:

Stealing of
aircraft made
crime of larceny.

SECTION 1. That any person who, under circumstances not constituting larceny shall, without the consent of the owner, take, use or operate or cause to be taken, used or operated, an airplane or other aircraft or its equipment, for his own profit, purpose or pleasure, steals the same, is guilty of larceny and is punishable accordingly.

Tampering with
aircraft made
crime.

SEC. 2. That any person who shall without the consent of the owner, go upon or enter, tamper with or in any way damage or injure any airplane or other aircraft shall be guilty of a misdemeanor and shall be punishable by fine of not more than one hundred (\$100.00) dollars or imprisonment of not more than sixty days, or both, in the discretion of the court and it shall not be necessary to conviction hereunder to show wilful or malicious intent.

Punishment.

Operation of
aircraft while
intoxicated
made crime.

SEC. 3. That any person who operates an airplane or other aircraft, whether on the ground or in the air while in an intoxicated condition, shall be guilty of a misdemeanor and punishable by fine not to exceed one hundred dollars or by imprisonment not to exceed sixty days, or both, in the discretion of the court.

Punishment.

Serious bodily
injury caused by
operation of
aircraft while
intoxicated made
felony.

SEC. 4. That any person who, operating an airplane or other aircraft whether on the ground or in the air while in an intoxicated condition, does serious bodily injury to another shall be guilty of a felony.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1929.

CHAPTER 91

AN ACT TO AMEND SECTION 1066, SUB-SECTION 7 OF THE CONSOLIDATED STATUTES RELATING TO CORPORATION COMMISSION.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1066,
sub-section 7,
amended.

SECTION 1. That sub-section seven of article four, chapter twenty-one, Consolidated Statutes of North Carolina, be and the same is hereby stricken out and the following substituted in

lieu thereof: "and it shall make, require or approve for intrastate shipments what is known as milling-in-transit, or warehousing in transit rates on grain, or lumber to be dressed, or cotton or peanuts or tobacco."

Relates to certain intrastate rates.

SEC. 2. That all laws or parts of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 92

AN ACT TO AMEND CHAPTER 92, ARTICLE 3, SECTION 5168 (d) OF THE CONSOLIDATED STATUTES, RELATIVE TO COUNTY BOARDS OF PENSIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-two, article three, section 5168 (d) of the Consolidated Statutes be, and the same is hereby amended by adding after the word "sons" in line two of said section the words "or daughters."

Consolidated Statutes 5168 (d), amended.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 93

AN ACT TO AMEND SECTION 6358 OF THE CONSOLIDATED STATUTES, RELATING TO ASSESSMENT PLAN OF CERTAIN INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand three hundred and fifty-eight of the Consolidated Statutes be, and the same is hereby amended by adding to said section after the word "black" at the conclusion thereof, the following:

Consolidated Statutes 6358, amended.

"The Insurance Commissioner may waive the provisions of this section to assessment companies or associations who conduct their business on an annual premium basis and maintain a full reserve of at least three and one-half per cent, based on the American Experience Table of Mortality, and at all times

Assessment plan of certain insurance companies exempt from provisions of section.

maintain a net surplus over and above all liabilities and available for the payment of claims, sufficient to preclude the possibility of an extra assessment being levied against policyholders. Said waiver must be in writing and the Insurance Commissioner may revoke it at any time for cause."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 94

AN ACT AMENDING SECTION 2776 (x) OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

Consolidated Statutes 2776 (x), amended.

Appointments on boards of adjustment in municipalities.

SECTION 1. That section two thousand seven hundred and seventy-six (x) of the Consolidated Statutes be, and the same is hereby amended by changing the period at the end of the first sentence of said section to a semi-colon and by adding next thereafter the following: "*Provided*, that such legislative body in the appointment of the original members of such board, or in the filling of any vacancies caused by the expiration of the terms of the existing members of any such board, may make appointments of certain members for less than three years to the end that thereafter the terms of all members shall not expire at the same time."

SEC. 2. That this act shall become effective upon its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 95

AN ACT TO AMEND SECTION 551, CHAPTER 12 OF THE CONSOLIDATED STATUTES RELATIVE TO FILING SUPPLEMENTARY OR AMENDED PLEADINGS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 551, amended.
How motions to file supplementary or amended pleadings are to be made.

SECTION 1. That section five hundred and fifty-one, chapter twelve of the Consolidated Statutes of North Carolina be amended by adding to said section the following: "Such motions may be made before the Clerk of the Superior Court of the county in which the action is pending, by filing with the

Clerk the original and one copy of the proposed amended pleading and motion, which copy shall be forwarded to the opposing party or counsel and in which motion the Clerk shall name a day and time of not less than ten days, unless by consent, to hear any objection to same; from the determination of the Clerk, either party may have the matter sent to the judge of, or holding courts in the judicial district in which the matter is pending, by giving notice thereof to the Clerk and opposing party or counsel within ten days from such date of hearing by the Clerk: *Provided*, such motion shall be made at least thirty days before the convening of a term of court at which the cause may be calendared for trial."

Hearing before Clerk.

Appeal to Judge.

SEC. 2. That all laws and clauses of laws in conflict herewith are repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 96

AN ACT TO REQUIRE THE PUBLIC SCHOOLS OF THE STATE TO FURNISH ADEQUATE AND SCIENTIFIC INSTRUCTION IN THE SUBJECT OF ALCOHOLISM AND NARCOTISM.

The General Assembly of North Carolina do enact:

SECTION 1. In addition to health education, which is now required by law to be given in all schools supported in whole or in part by public money, thorough and scientific instruction shall be given in the subject of alcoholism and narcotism.

Public schools required to furnish instruction on alcoholism and narcotism.

The State Superintendent of Public Instruction is hereby authorized and directed to prepare, or cause to be prepared, for the use of all teachers who are required by this act to give instruction in the subject of alcoholism and narcotism, a course of study on health education, which shall embrace suggestions as to methods of instruction, outlines of lesson plans, lists of accurate and scientific source material, suggested adaptations of the work to the needs of the children in the several grades, and shall specify the kind of work to be done in each grade, and the amount of time to be devoted to such instruction, which shall in no case be less than ten lessons in any one grade in any one year on the subject of the effects of alcoholism and narcotism on the human system. The work in this subject shall be a part of the work required for promotion from one grade to another;

A course of study on subject to be prepared.

Minimum requirement of time.
Required work.

No additional text-books required.

Same instruction to be given in teacher-training classes.

Act mandatory upon pain of dismissal of violators.

provided, however, nothing contained in this act shall be construed as requiring any additional text books, but the instruction required shall be from text books already adopted and now in use in the public schools of the state.

SEC. 2. In all normal schools, teacher training classes, summer schools for teachers, and other institutions giving instruction preparatory to teaching or to teachers actually in service, adequate time and attention shall be given to the best methods in teaching health education, with special reference to the nature of alcoholism and narcotism.

SEC. 3. It shall be the duty of all officers and teachers, principals and superintendents in charge of any school or schools, comprehended within the meaning of this act, to comply with its provisions; and any such officer or teacher who shall fail or refuse to comply with the requirements of this act, shall be subject to dismissal by the proper authorities.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 97

AN ACT TO AMEND SECTION 4, CHAPTER 213, PUBLIC LAWS OF 1927, TO REQUIRE FILING BY SHERIFF OF STATEMENT WITH REFERENCE TO EFFORT TO COLLECT TAXES OUT OF PERSONALTY BELONGING TO DELINQUENT TAXPAYERS, IN THE COUNTIES OF CLEVELAND, HAYWOOD, JACKSON AND MACON.

The General Assembly of North Carolina do enact:

Section 4, chapter 213, Public Laws 1927, amended.

Sheriff to make oath of attempt to collect taxes out of personalty. Applicable only to Cleveland, Haywood, Jackson and Macon Counties. Conflicting laws repealed.

SECTION 1. That section four, chapter two hundred and thirteen, of the Public Laws of one thousand nine hundred and twenty-seven, be amended by inserting in line seven, between the word "year" and the word "and" the following:

"Filing, under oath, with reference to each delinquent taxpayer, a statement as to whether or not he has made any effort to collect the taxes due from the tax-payer's personalty."

SEC. 2. That this act shall apply to the counties of Cleveland, Haywood, Jackson and Macon only.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall take effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 98

AN ACT TO EXEMPT CAMDEN COUNTY FROM LIMITATION OF TAX LEVY FOR ROAD MAINTENANCE.

The General Assembly of North Carolina do enact:

SECTION 1. That the limitation of levy of taxes for road purposes contained in the provisions of section four of House Bill number three hundred and fifty, Senate Bill number three hundred and eighty-three, entitled, "AN ACT TO AMEND CHAPTER 93 OF THE PUBLIC LAWS OF 1927 SO AS TO LEVY AN ADDITIONAL TAX OF ONE CENT PER GALLON ON GASOLINE AND FURTHER RELIEVE THE COUNTIES BY AID FROM THE STATE HIGHWAY COMMISSION," shall not apply to Camden County.

Limitation of tax levy by 1929 act raising gasoline tax to five cents not applicable to Camden County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 99

AN ACT TO REPEAL CHAPTER 8 OF THE PUBLIC LAWS OF THE GENERAL ASSEMBLY OF 1927, FIXING THE PRICE FOR THE ENTRY OF LAND IN MOORE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter eight of the Public Laws of the General Assembly of nineteen hundred and twenty-seven, fixing the price to be paid for the entry of land in Moore County, be and the same is hereby repealed.

Chapter 8, Public Laws 1927, repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Entry of land in Moore County.

Ratified this the 6th day of March, A. D. 1929.

CHAPTER 100

AN ACT TO AMEND, CODIFY AND RE-ENACT CHAPTERS 89 AND 230, PUBLIC LAWS OF 1925, AND TO PRESCRIBE THE POWERS AND DUTIES OF THE BUDGET BUREAU.

The General Assembly of North Carolina do enact:

SECTION 1. *Scope and Definitions.* This act amends and reenacts and codifies chapters eighty-nine and two hundred and thirty, Public Laws of one thousand nine hundred and twenty-five. It is intended hereby to combine in one law all of the

Chapters 89 and 230, Public Laws 1925, amended, re-enacted and codified.

Definitions.

provisions relating to the Budget Bureau, and in addition to the powers and duties heretofore prescribed for the Budget Bureau, it is desired that such changes and increase in its duties and powers shall be made as experience has suggested. This act shall be known, and may be cited, as "The Executive Budget Act." Whenever the word "Director" is used herein, it shall be construed to mean "Director of the Budget." Whenever the word "Commission" is used herein, it shall be construed to mean the "Advisory Budget Commission," if the context shows that it is used with reference to any power or duty belonging to the Budget Bureau and to be performed by it, but it shall mean when used otherwise any state agency, and any other agency, person or commission by whatever name called, that uses or expends or receives any state funds. "State funds" are hereby defined to mean any and all moneys appropriated by the General Assembly of North Carolina, or moneys collected by or for the state, or any agency thereof, pursuant to the authority granted in any of its laws.

Purpose of Act to invest in Governor supervision of all State agencies receiving State funds.

SEC. 2. *Purposes.* It is the purpose of this act to vest in the Governor of the State a direct and effective supervision of all agencies, institutions, departments, bureaus, boards, commissions, and every State agency by whatsoever name now or hereafter called, including the same power and supervision over such private corporations and persons and organizations of all kinds that may receive, pursuant to statute, any funds either appropriated by, or collected for, the State of North Carolina, or any of its departments, boards, divisions, agencies, institutions and commissions; for the efficient and economical administration of all agencies, institutions, departments, bureaus, boards, commissions, persons or corporations that receive or use State funds; and for the initiation and preparation of a balanced budget of any and all revenues and expenditures for each session of the General Assembly.

Governor ex-officio Director of Budget.

Budget officer as Assistant to Director.
Term.

Salary.

Inclusion of all State agencies.

The Governor shall be Ex-officio Director of the Budget and shall be the responsible head of the Budget Bureau, which Bureau is a part of the Governor's office. The Governor shall on or before the first day of July next after his inauguration appoint a budget officer, who shall be known as the "Assistant to the Director," and such officer shall serve for a term of four years beginning on the first day of July next after the inauguration of each Governor, at a salary to be fixed by the Director, who makes the appointment. The purpose of this act is to include within the powers of the Budget Bureau all agencies, institutions, departments, bureaus, boards, and commissions of the State of North Carolina under whatever name now or hereafter known, and the change of the name of such agencies here-

after shall not affect or lessen the powers and duties of the Budget Bureau in respect thereto.

The test as to whether an institution, department, agency, board, commission, or corporation or person is included within the purpose and powers and duties of the Budget Bureau shall be whether such agency or person receives for use, or expends, any of the funds of the State of North Carolina, including funds appropriated by the General Assembly and funds arising from the collection of fees, taxes, donations appropriate, or otherwise.

Test of State agency.

SEC. 3. *Examination of Officers and Agencies.* The Director shall have power to examine under oath any officer or any head, any clerk or employee, of any department, institution, bureau, division, board, commission, corporation, association, or any agency; to cause the attendance of all such persons, requiring such persons to furnish any and all information desired relating to the affairs of such agency; to compel the production of books, papers, accounts, or other documents in the possession or under the control of such person so required to attend. The Director or his authorized representative shall have the right and the power to examine any State institution or agency, board, bureau, division, commission, corporation, person, and to inspect its property, and inquire into the method of operation and management.

Examination of officers and agencies by Director.

Production of books and accounts.

Inspection of institutions.

The Director shall have power to have the books and accounts of any of such agencies or persons audited; to supervise generally the accounting and auditing systems thereof now in force, and to inaugurate such changes in respect thereto which may be necessary, in his opinion, to exhibit and to furnish complete and correct information as to its financial condition, including the budget accounts of such departments, bureaus or associations within the terms of this act. The cost of making all audits and effecting all necessary changes in the system of accounting shall be paid from the regular maintenance appropriation made by the General Assembly for such bureaus, departments, divisions, institutions, commissions, persons or agencies that may be thus audited.

Audit of books and accounts.

Cost of audit.

It shall be the duty of the Director to recommend to the General Assembly at each session such changes in the organization, management and general conduct of the various departments, institutions and other agencies of the State, and included within the terms of this act, as in his judgment will promote the more efficient and economical operation and management thereof.

To recommend changes to General Assembly.

SEC. 4. *Advisory Budget Commission.* The Chairman of the Appropriations and the Finance Committees of the House and of the Senate, and two other persons to be appointed by the

Constitution of Advisory Budget Commission.

Governor, shall constitute the Advisory Budget Commission, whose duties shall be such as are hereinafter defined.

Compensation.

The members of the Advisory Budget Commission shall receive as full compensation for their services ten dollars per day for each day which they shall serve and their expenses. The Advisory Budget Commission shall be called in conference in January and July of each year, upon ten days' notice by the Director or Assistant to the Director of the Budget, and at such other times as in the opinion of the Director may be for the public interest.

Conferences.

Time of.

All appropriations subject hereto.

SEC. 5. *Appropriation Rules.* All moneys heretofore and hereafter appropriated shall be deemed and held to be within the terms of this act and subject to its provisions unless it shall be otherwise provided in the act appropriating the same; and no money shall be disbursed from the State Treasury except as herein provided.

Biennial estimates of agencies to be furnished to Director.

SEC. 6. *Information from Departments and Agencies Asking State Aid.* On or before the first day of September biennially, in the even numbered years, each of the departments, bureaus, divisions, officers, boards, commissions, institutions, and other State agencies and undertakings receiving or asking financial aid from the State, or receiving or collecting funds under the authority of any general law of the State, shall furnish the Director all the information, data and estimates which he may request with reference to past, present and future appropriations and expenditures, receipts, revenue, and income.

Attorney-General to furnish information for Judicial system.

Since it is not practicable to require the members of the Judicial system who preside over courts to attend and furnish such information, upon request of the Director, the Attorney-General shall furnish such information, data and estimates and expenditures as may be desired in reference to the Judicial Department of this State.

Itemized statements required upon prescribed forms.

SEC. 7. *Itemized Statements and Forms.* The statements and estimates required under preceding section (six) shall be itemized in accordance with the Budget Classification adopted by the Director, and upon forms prescribed by him, and shall be approved and certified by the respective heads or responsible officer of each department, bureau, board, commission, institution, or agency submitting same. Official estimate blanks which shall be used in making these reports shall be furnished by the Budget Bureau.

Biennial statement of Auditor as to Legislative expenditures.

SEC. 8. *Statements of Auditor as to Legislative Expenditures.* On or before the first day of September, biennially, in the even numbered years, the State Auditor shall furnish the Director a detailed statement of expenditures of the General Assembly for the current fiscal biennium, and an estimate of its financial

needs, itemized in accordance with the Budget Classification adopted by the Director and approved and certified by the presiding officer of each House for each year of the ensuing biennium, beginning with the first day of July thereafter; and a detailed statement of expenditures of the Judiciary and any other institution or commission that may be requested by the Director for each year of the current fiscal biennium, and upon such request by the Director an estimate of its financial needs as provided by law, itemized in accordance with the Budget Classification adopted by the Director for each year of the ensuing biennium, beginning with the first day of July thereafter. The State Auditor shall transmit to the Director with these estimates an explanation of all increases or decreases. These estimates and accompanying explanations shall be included in the Budget by the Director with such recommendations as the Director may desire to make in reference thereto.

Also of Judiciary.

SEC. 9. *Information to be Furnished Upon Request.* The departments, bureaus, divisions, officers, boards, commissions, institutions, or other State agencies or undertakings of the State, upon request, shall furnish the Director, in such form and at such time as he may direct, any information desired by him in relation to their respective activities or fiscal affairs. The State Auditor shall also furnish the Director any special, periodic, or other financial statements as the Director may request.

General information to be furnished upon request of Director.

SEC. 10. *Preparation of Budget and Public Hearings.* The members of the Commission shall, at the request of the Director, attend such public hearings and other meetings as may be held in the preparation of the Budget. Said Commission shall act at all times in an advisory capacity to the Director on matters relating to the plan of proposed expenditures of the State Government and the means of financing the same.

Commission to attend hearings.

The Director, together with the Commission, shall provide for public hearings on any and all estimates to be included in the Budget, which shall be held during the months of October and/or November and/or such other times as the Director may fix in the even numbered years, and may require the attendance at these hearings of the heads or responsible representatives of all State departments, bureaus, divisions, officers, boards, commissions, institutions, or other State agencies or undertakings, and such other persons, corporations and associations, using or receiving or asking for any State funds.

Public hearings on budget.

Director may require attendance upon.

SEC. 11. *Survey of Departments.* On or before the fifteenth day of December, biennially in the even numbered years, the Director shall make a complete, careful survey of the operation and management of all the departments, bureaus, divisions, officers, boards, commissions, institutions, and agencies and

Survey of departments.

undertakings of the State and all persons or corporations who use or expend State funds as hereinbefore defined, in the interest of economy and efficiency, and a working knowledge upon which to base recommendations to the General Assembly as to appropriations for maintenance and special funds and capital expenditures for the succeeding biennium. If the Director and the Commission shall agree in their recommendations for the Budget for the next biennial period, he shall prepare their report in the form of a proposed Budget, together with such comment and recommendations as they may deem proper to make. If the Director and Commission shall not agree in substantial particulars, the Director shall prepare the proposed Budget based on his own conclusions and judgment and shall cause to be incorporated therein such statement of disagreement and the particulars thereof, as the Commission or any of its members shall deem proper to submit as representing their views. The Budget report shall contain a complete and itemized plan of all proposed expenditures for each State department, bureau, board, division, institution, commission, State agency or undertaking, person or corporation who receive or may receive for use and expenditure any State funds as hereinbefore defined, in accordance with the Classification adopted by the Director, and of the estimated revenues and borrowings for each year in the ensuing biennial period beginning with the first day of July thereafter. Opposite each item of the proposed expenditures, the Budget shall show in separate parallel columns the amount expended for the last preceding appropriation year, for the current appropriation year, and the increase or decrease. The Budget shall clearly differentiate between General Fund expenditures for operating and maintenance, special fund expenditures for any purpose, and proposed capital outlays.

The Director shall accompany the Budget with:

- (1) A Budget message supporting his recommendations and outlining a financial policy and program for the ensuing biennium. The message will include an explanation of increase or decrease over past expenditures, a discussion of proposed changes in existing revenue laws and proposed bond issues, their purpose, the amount, rate of interest, term, the requirements to be attached to their issuance and the effect such issues will have upon the redemption and annual interest charges of the State debt.
- (2) An itemized and complete financial statement for the State at the close of the last preceding fiscal year ending June thirtieth.
- (3) A statement of special funds.

Report of survey in form of Budget.

Disagreement between Director and Commission.

What budget shall contain.

Budget to contain previous year's expenditures.

Budget message.

Itemized financial statement.

Special funds.

(4) A statement showing the itemized estimates of the condition of the State Treasury as of the beginning and end of each of the next two appropriation years.

Treasury estimates.

It shall be a compliance with this section by each incoming Governor, at the first session of the General Assembly in his term, to submit the Budget report with the message of the outgoing Governor, if he shall deem it proper to prepare such message, together with any comments or recommendations thereon that he may see fit to make, either at the time of the submission of the said report to the General Assembly, or at such other time, or times, as he may elect and fix.

Submission of budget report with message of outgoing Governor.

SEC. 12. *Bills Containing Proposed Appropriations.* The Director, by and with the advice of the Commission, shall cause to be prepared and submitted to the General Assembly the following bills:

(a) A bill containing all proposed appropriations of the Budget for each year in the ensuing biennium, which shall be known as the "Budget Appropriation Bill."

Budget Appropriation Bill.

(b) A bill containing the views of the Budget Bureau with respect to revenue for the ensuing biennium, which shall be known as the "Budget Revenue Bill," which will in the opinion of the Director and the Commission provide an amount of revenue for the ensuing biennium, sufficient to meet the appropriations contained in the Budget Appropriation Bill.

Budget Revenue Bill.

(c) A bill containing proposed methods and machinery for the collection of taxes and the listing of property for taxation, in the several counties of the State, and municipalities, which shall be known as the "Budget Machinery Bill," and such bill shall contain the judgment and the result of all the latest, most improved methods of listing and collection of taxes, for counties and municipalities, according to the best information obtainable by the Commission and the Director, with a view to the ease and simplification of the methods of the listing of property for such taxation and for the collection of the same, having in view the necessity of counties and municipalities to collect the highest percentage possible of taxes levied at the minimum cost.

Budget Machinery Bill for aid of counties.

SEC. 13. *Emergency or Contingent Appropriation and the Method of its Use.* To the end that all expenses of the State may be brought and kept within the Budget, the Budget Appropriation Bill shall contain a specific sum as a contingent or emergency appropriation. The manner of the allocation of such contingent or emergency appropriation shall be as follows: Any institution, department, commission, or other agency or activity of the State, or other activity in which the State is interested, desiring an allotment out of such contingent or emergency appropriation, shall upon forms prescribed and furnished

Emergency appropriation.

Allocation.

by the Budget Bureau, present such request in writing to the Director of the Budget, with such information as he may require, and if the Director of the Budget shall approve such request, in whole or in part, he shall forthwith present the same to the Governor and Council of State, and upon their order only shall such allotment be made. If the Director shall disapprove the request of such an allotment out of the emergency or contingent appropriation, he shall transmit his refusal and his reason therefor to the Governor and Council of State for their information.

Submission of various bills in event of disagreement between Director and Commission.

SEC. 14. *Preparation and Submission of Appropriation, Revenue and Machinery Bills in Case of Disagreement Between the Director and the Commission.* If the Director and the Commission shall not agree as to the appropriation, revenue and machinery bills in substantial particulars, the Director shall prepare the same, based on his conclusions and judgment, and shall cause to be submitted therewith such statements of disagreement, and the particulars thereof, as the Commission, or any of its members, shall find proper to submit as representing their own views.

Printing of reports and bills.

SEC. 15. *Printing Copies of Budget Report and Bills and Rule for the Introduction of the Same.* The Director shall cause to be printed one thousand copies each of the Budget report, the Budget Appropriation Bill, the Budget Revenue Bill, and the Budget Machinery Bill. The Governor shall present copies thereof to the General Assembly, together with the biennial message, except incoming Governors may, at the first session of the General Assembly in their respective terms, submit the same after the biennial message has been presented to the General Assembly. The Budget Appropriation Bill shall be introduced by the Chairmen of the Committee on Appropriations in each House of the General Assembly, and the Budget Revenue Bill and the Budget Machinery Bill shall be introduced by the Chairmen of the Finance Committees in each branch of the General Assembly: *Provided*, that for the years in which the Governor is elected, the Director shall deliver the Budget report and the Budget Appropriation Bill and the Budget Revenue Bill and the Budget Machinery Bill to the Governor-elect, on or before the fifteenth day of December, and the said Budget report, Appropriation, Revenue and Machinery Bills, shall be presented by the Governor to the General Assembly with such recommendations in the way of amendments, or other modifications, together with such criticism as he may determine. The provisions herein contained as to the introduction of the bills mentioned in this section shall be considered and treated as a rule of procedure in the Senate and House of Representatives

Distribution.

Introduction of bills.

until otherwise expressly provided for by a rule in either, or both, of said branches of the General Assembly.

SEC 16. *Joint Meetings of Committees Considering the Budget Report and Appropriation Bill.* The Appropriations Committees of the House of Representatives and the Senate and sub-committees thereof shall sit jointly in open sessions while considering the Budget and such consideration shall embrace the entire Budget plan, including appropriations for all purposes, revenue, borrowings and other means of financing expenditures. Such joint meetings shall begin within five days after the Budget has been presented to the General Assembly by the Governor. This joint committee shall have power to examine under oath any officer or head of any department or any clerk or employee thereof; and to compel the production of papers, books of account, and other documents in the possession or under the control of such officer or head of department. This joint committee may also cause the attendance of heads or responsible representatives of a department, institution, division, boards, commission, and agencies of the State, to furnish such information and answer such questions as the joint committee shall require. To these sessions of the joint committee or sub-committees shall be admitted, with the right to be heard, all taxpayers or other persons interested in the estimates under consideration. The Director or a designated representative shall have the right to sit at these public hearings and to be heard on all matters coming before the joint committee or sub-committees thereof. The said joint committee or any sub-committee thereof shall have full power and authority to punish for disobedience of its writs or orders requiring persons to attend such hearings and to answer under oath such questions as may be put to them by such committee or anyone acting in its behalf, such punishment shall be such as is now, or may hereafter be prescribed for direct contempt, but with the right of such offender to appeal from the judgment of such committee to the Superior Court of Wake County, upon the giving of such bond as may be required by such committee. In so far as this section prescribes the method and manner of hearings before such committees this section shall be considered and have the force of a rule of each branch of the General Assembly until and unless a change has been made by an express rule of such branch thereof.

Joint committee meetings for consideration of bills.

Time of meetings.

Power of committees to examine witnesses.

Right of taxpayers to be heard.

Punishment for disobedience to orders.

Contempt.
Appeal.

SEC. 17. *Reduction and Increase of Items by General Assembly.* The provisions of this act shall continue to be the legislative policy with reference to the making of appropriations and shall be treated as rules of both branches of the General Assembly until and unless the same may be changed by the General

Assembly either by express enactment or by rule adopted by either branch of the General Assembly.

General Assembly may reduce or increase appropriations.

The General Assembly may reduce or strike out such item in the Budget Appropriation Bill as it may deem to be the interest of the public service, but neither House shall consider further or special appropriations until the Budget Appropriation Bill shall have been enacted in whole or in part or rejected, unless the Governor shall submit and recommend an Emergency Appropriation Bill or Emergency Appropriation Bills, which may be amended in the manner set out herein, and such Emergency Appropriation Bill, or Bills, when enacted, shall continue in force only until the Budget Appropriation Bill shall become effective, unless otherwise provided by the General Assembly.

Additional appropriations.

The General Assembly may also increase any appropriation set out in the Budget Appropriation Bill and may provide additional appropriations for other purposes, if additional revenue, or revenues, equal to the amount of such additional appropriations and increases are provided for by corresponding amendment to the Budget Revenue Bill. No bill carrying an appropriation shall thereafter be enacted by the General Assembly, unless it be for a single object therein described and shall provide an adequate source of revenue for defraying such appropriation, or unless it appears from the Budget Report or the Budget Revenue Bill that there is sufficient revenue available therefor. The appropriation, or appropriations, in such bills shall be in accordance with the classification used in the Budget.

All State agencies to operate on maintenance appropriations.

SEC. 18. *Operation of State Departments and State Agencies on Maintenance Appropriations.* Every State department, bureau, division, officer, board, commission, institution, State agency, or undertaking, shall operate under an appropriation made in accordance with the provisions of this act; and no State department, bureau, division, officer, board, commission, institution or other State agency or undertaking shall expend any money, except in pursuance of such appropriation and the rules, requirements and regulations made pursuant to this act.

Requisition for appropriation allotments every quarter.

SEC. 19. *Requisition for Allotment.* Before an appropriation to any spending agency shall become available, such agency shall submit to the Director, not less than twenty days before the beginning of each quarter of each fiscal year a requisition for an allotment of the amount estimated to be required to carry on the work of the agency during the ensuing quarter and such requisition to contain such details of proposed expenditures as may be required by the Director. The Director shall approve such allotments, or modifications of them, as he may deem necessary to make, and he shall submit the same to the State Auditor who shall be governed in his control of expendi-

Approval by Director.

tures by said allotments. No allotment shall be changed nor shall transfers be made except upon the written request of the responsible head of the spending agency and by approval of the Director in writing.

SEC. 20. *Expenditures of Appropriations.* All unincumbered balances of maintenance appropriations shall revert to the State Treasury to the credit of the general fund or special funds from which the appropriation and/or appropriations, were made and/or expended, at the end of the biennial fiscal period; except that capital expenditures for the purchase of land or the erection of buildings or new construction shall continue in force until the attainment of the object or the completion of the work for which such appropriations are made.

Unexpended
balances to re-
vert to Treasury.

Exceptions.

SEC. 21. *Help to Director.* The Director is hereby authorized to secure such special help, expert accountants, draftsmen and clerical help as he may deem necessary to carry out his duties under this act; and shall fix the compensation of all persons employed under this act; which shall be paid by the State Treasurer upon the warrant of the State Auditor. A statement in detail of all persons employed, time employed, compensation paid, and itemized statement of all other expenditures made under the terms of this act, shall be reported to the General Assembly by the Director, and all payments made under this act shall be charged against and paid out of the emergency contingent fund and/or such appropriations as may be made for the use of the Budget Bureau.

Director may
employ help.

Compensation of
helpers.

Report concern-
ing employees.

SEC. 22. *Examination Accounts State Departments.* The Director shall examine or cause to be examined annually before and/or after the close of each fiscal year, the accounts of the State Treasurer and the Auditor and shall examine or cause to be examined, the accounts and vouchers relating to all money received into and paid out of the State Treasury during the preceding fiscal year, and shall cause a complete audit to be made annually of the condition of the State Treasury and shall certify and report to the Budget Bureau such audits and the Budget Bureau, through the Governor, shall transmit such reports to the General Assembly at its next session.

Examination of
accounts of
Treasurer and
Auditor annually.

Audit.

SEC. 23. *Powers of the Director.* That the Director shall have and is hereby given full power and authority to issue the writ of subpoena for any and all persons who may be desired as witnesses concerning any matters being inquired into by the Director of the Commission, and such writs when signed by the Director shall run anywhere in this State and be served by any civil process officer without fees or compensation. Any failure to serve writs promptly and with due diligence, shall subject such officer to the usual penalties and liabilities and punishment

Powers of
Director.

Subpoenas.

Failure to serve
writs.

Contempt for
failure to obey
writs.

as are now provided in the cases of like kind applying to sheriffs, and any persons who shall fail to obey said writ shall be subject to punishment for contempt in the discretion of the court and to be fined as witnesses summoned to attend the Superior Court, and such remedies shall be enforced against such offending witnesses upon motion and notice filed in the Superior Court of Wake County by the Attorney-General under the direction of the Director. Any and all persons who shall be subpoenaed and required to appear before the Director or the Commission as witnesses concerning any matters being inquired into shall be compellable and required to testify, but such persons shall be immune from prosecution and shall be forever pardoned for violation of law about which such person is so required to testify.

Surveys, etc.

That the Director is hereby given full power and authority to make such surveys, studies, examinations of departments, institutions and agencies of this State, as well as its problems, so as to determine whether there may be an overlapping in the performance of the duties of the several departments and institutions and agencies of the State, and for the purpose of determining whether the proper system of modern accounting is had in such departments, institutions, commissions and agencies and to require and direct the installation of the same whenever, in his opinion, it is necessary and proper in order to acquire and to secure a perfect correlated and control system in the accounting of all departments, institutions, commissions, divisions, and State agencies, including every department or agency handling or expending State funds, and to make surveys, examinations and inquiries into the matter of the various activities of the State, and to survey, appraise, examine and inspect and determine the true condition of all property of the State, and what may be necessary to protect it against fire hazard, deterioration, and to conserve its use for State purposes, and to make and issue and to enforce all necessary, needful or convenient rules and regulations for the enforcement of this act. All auditing systems or uses prescribed, or to be prescribed hereunder, shall be administered by the Auditor.

Appropriations to
be used for pur-
poses for which
made.

SEC. 24. *General Regulation of the Use of Maintenance Appropriations and Authority to Provide Funds to Insure an Even Availability Thereof.* All appropriations now or hereafter made for the maintenance of the various departments, institutions and other spending agencies of the State, are for the purposes and/or objects enumerated in the itemized requirements of such departments, institutions and other spending agencies submitted to the General Assembly by the Director of the Budget and the Advisory Budget Commission, and/or as amended by

the General Assembly. Transfers or changes as between objects and items in the Budget of any department, institution or other spending agency, may be made at the request in writing of the head of such department, institution or other spending agency by the Director of the Budget.

Transfers not allowed except at request in writing of department head.

SEC. 25. The Director of the Budget, by and with the consent of the Governor and Council of State, shall have authority to authorize and direct the State Treasurer to borrow in the name of the State, in anticipation of the collection of taxes, such sum or sums as may be necessary to make the payments on the appropriations as even as possible and to preserve the best interest of the State in the conduct of the various State institutions, departments, bureaus, and agencies during each fiscal year.

Borrowing of money by State Treasurer.

SEC. 26. All maintenance appropriations now or hereafter made are hereby declared to be maximum, conditional and proportionate appropriations, the purpose being to make the appropriations payable in full in the amounts named herein if necessary and then only in the event of the aggregate revenues collected and available during each fiscal year of the biennium for which such appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, the said appropriations shall be deemed to be payable in such proportion as the total sum of all appropriations bears to the total amount of revenue available in each of said fiscal years. The Director of the Budget is hereby given full power and authority to examine and survey the progress of the collection of the revenue out of which such appropriations are to be made, and by and with the advice and consent of a majority of the Advisory Budget Commission to declare and determine the amounts that can be, during each quarter of each of the fiscal years of the biennium properly allocated to each respective appropriation. In making such examination and survey, he shall receive estimates of the prospective collection of revenues from the Commissioner of Revenue and every other revenue collecting agency of the State. The Director of the Budget, by and with the advice and consent of a majority of the Advisory Budget Commission, may reduce all of said appropriations pro rata when necessary to prevent an overdraft or deficit for the fiscal period for which such appropriations are made. The purpose and policy of this act are to provide and insure that there shall be no overdraft or deficit in the General Fund of the State at the end of the fiscal period, growing out of appropriations for maintenance and the Director of the Budget is directed and required to so administer this act as to prevent any such overdraft or deficit.

Maintenance appropriations dependent upon adequacy of revenues to support them.

Proportionate allotment in event of revenue deficiency.

Reports from Commissioner of Revenue as to collections.

Power of Director to reduce.

Director to exercise discretion in disbursement of appropriations.

SEC. 27. The discretion exercised by the State Treasurer as to the manner of disbursing appropriations prescribed by section seven thousand six hundred and eighty-three of the Consolidated Statutes shall be exercised by the Director of the Budget subject to the provisions of this act and of the Executive Budget Act of one thousand nine hundred and twenty-five and amendments thereto.

Appropriations to educational, charitable and correctional institutions are in addition to receipts by them.

SEC. 28. All appropriations now or hereafter made to the educational institutions, and to the charitable and correctional institutions, and to such other departments and agencies of the State as receive moneys available for expenditure by them, are declared to be in addition to such receipts of said institutions, departments or agencies, and are to be available as and to the extent that such receipts are insufficient to meet the costs of maintenance of such institutions, departments, and agencies.

Section 28, chapter 89, Public Laws 1925, repealed.

SEC. 29. That section twenty-eight, chapter eighty-nine, Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby repealed, and the following inserted in lieu thereof:

New section brings all State agencies under provisions of this act.

It is the intent and purpose of this act that every department, institution, bureau, division, board, commission, State agency, person, corporation, or undertaking, by whatsoever name now or hereafter called, that expends money appropriated by the General Assembly or money collected by or for such departments, institutions, bureaus, boards, commissions, persons, corporations, or agencies, under any general law of this State, shall be subject to and under the control of every provision of this act. Any power expressed in this act or necessarily implied from the language hereof or from the nature and character of the duties imposed, in addition to the powers and duties heretofore expressly conferred herein, shall be held and construed to be given hereby to the end that any and all duties herein imposed and made and all purposes herein expressed may be fully performed and completely accomplished, and to that end this act shall be liberally construed.

Delegation of powers and duties by Director.

SEC. 30. *Powers of Director—Construction and Performance of.* That any power or duty herein conferred on the Governor as Director may be exercised and performed by such person or persons as may be designated or appointed by him from time to time in writing.

In writing.

Laws repealed by 1925 Budget Acts remain repealed.

SEC. 31. That all laws repealed in whole or in part by chapters eighty-nine, two hundred and thirty and two hundred and seventy-five, Public Laws of one thousand nine hundred and twenty-five, shall remain repealed, and this act shall not be held to constitute a repeal of the repealing provisions thereof, but shall be held and constituted to be a reenactment of the same.

SEC. 32. *Institution Improvement and Maintenance.* The several institutions of the State, boards, departments, commissions, agencies, persons or corporations, included with the terms hereof to which appropriations are made now or hereafter for permanent improvements or for maintenance, shall, before any of such appropriations, whether for permanent improvements or for maintenance, are available or paid to them or any one of them, budget their requirements and present the same to the Director of the Budget on or before the first day of June of each odd numbered year hereafter. There shall be a separate Budget presented for permanent improvements and for maintenance. Each of said Budgets shall contain the requirements of said institutions, boards, commissions, and agencies, persons and corporations, and undertakings, as hereinbefore defined, for the succeeding two years. Each institution, board, department, commission, agency, person or corporation, in the preparation of such Budget, shall follow as nearly as may be the itemized recommendations of the Director of the Budget and Advisory Budget Commission and/or as amended by the General Assembly. The forms, except when modified and changed by authority of the Director of the Budget, shall be the forms used in presenting the requests.

Separate budget for permanent improvements and appropriations.

Forms.

SEC. 33. *Building and Permanent Improvement Funds Spent in Accordance With Budget.* All buildings and other permanent improvements, which shall be erected and/or constructed, shall be erected and/or constructed, and carried on and the money spent therefor in strict accordance with the Budget requests of such institution, board, commission, agency, person, or corporation filed with the Director of the Budget. The expenditure of appropriations for maintenance shall be in strict accordance with the Budget recommendations for such institution, board, commission, agency, person or corporation and/or as amended or changed by the General Assembly. It shall be the duty of the Director of the Budget to see that all money appropriated for either permanent improvements or maintenance shall be expended in strict accordance with the Budget recommendations and/or as amended by the General Assembly for each department, institution, board, commission, agency, person or corporation. If the Director of the Budget shall ascertain that any department, institution, board, commission, agency, person or corporation has used any of the moneys appropriated to it for any purpose other than that for which it was appropriated and budgeted, as herein required, and not in strict accordance with the terms of this act, the Director of the Budget shall have the power and he is hereby authorized to notify such institution, board, commission, agency, person or corporation that no further sums from any appropriation made to it will be available to

Permanent improvements to be made in strict accordance with budget.

Director to stop appropriation in event of use of, for other than directed purposes.

Until replacement of same.

such department, institution, board, commission, agency, person or corporation until and after the persons responsible for the diversion of the said funds shall have replaced the same, and the Director of the Budget shall have the power and he is hereby authorized to notify the Auditor of the State not to approve or issue any further warrants for such department, institution, board, commission, agency, person or corporation for any unexpended appropriation and the Auditor is hereby prohibited from approving or issuing any further warrants for such department, institution, board, commission, agency, person or corporation until he shall have been otherwise directed by the Director of the Budget.

Civil liability of persons for expending appropriation wrongfully.

SEC. 34. *Person Expending Any Appropriation Wrongfully.* Any trustee, director, manager, building committee or other officer or person connected with any institution, or other State agency as herein defined, to which an appropriation is made, who shall expend any appropriation for any purpose other than that for which the money was appropriated and budgeted or who shall consent thereto, shall be liable to the State of North Carolina for such sum so spent and the sum so spent, together with interest and costs, shall be recoverable in an action to be instituted by the Attorney-General for the use of the State of North Carolina, which action may be instituted in the Superior Court of Wake County, or any other county, subject to the power of the court to remove such action for trial to any other county, as provided in the Consolidated Statutes four hundred and seventy, sub-section two thereof.

Action for recovery to be instituted by Attorney-General.

Intent of Act.

SEC. 35. *Intent.* It is an intent and purpose of this act that all departments, institutions, boards, commissions, agencies, persons or corporations to which appropriations for permanent improvements and/or maintenance are made, shall submit to the Director of the Budget their requests for the payment of such appropriations in the form of a budget, following the recommendations made by the Director of the Budget and the Advisory Budget Commission and/or as amended by the General Assembly.

Civil and criminal liability for refusal to conform to provisions of Act.

Civil.

Criminal.

SEC. 36. *Penalties and Punishment for Violations.* That a refusal to perform any of the requirements of this act, and the refusal to perform any rule or requirement or request of the Director of the Budget made pursuant to, or under authority of, the Executive Budget Act, shall subject the offender to penalty of two hundred and fifty (\$250.00) dollars, to be recovered in an action instituted either in Wake County Superior Court, or any other county, by the Attorney-General for the use of the State of North Carolina, and shall also constitute a misdemeanor, punishable by fine or imprisonment, or both, in the discretion of the court. If such offender be not an officer elected

by vote of the people, such offense shall be sufficient cause for removal from office or dismissal from employment by the Governor upon thirty days' notice in writing to such offender. Removal.

SEC. 37. *Effective.* This act shall be in force and effect from and after the date of its ratification.

Ratified this the 7th day of March, A. D. 1929.

CHAPTER 101

AN ACT TO AMEND SECTION 1052, CHAPTER 21, OF THE CONSOLIDATED STATUTES, DEFINING POWERS OF THE STATE CORPORATION COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand and fifty-two, chapter twenty-one, of the Consolidated Statutes be amended by adding to said section the following:

Consolidated
Statutes 1052,
amended.

"That whenever it may be necessary for an electric light and power company furnishing public service to cross a railroad with its transmission wires or lines, such crossing may be made, either with or without condemnation proceedings, *provided* it be constructed and maintained according to the rules and regulations of the Corporation Commission, and *provided further*, that the Corporation Commission may assess the actual damage, if any, of such crossing."

Transmission
lines of power
companies cross-
ing railroads.

Under rules and
regulations of
Corporation
Commission.
Assessment of
damage.

SEC. 2. That this act shall be in force from and after its ratification.

SEC. 3. That this act shall apply only to Ashe County.

Ratified this the 7th day of March, A. D. 1929.

Applicable only
to Ashe County.

CHAPTER 102

AN ACT TO AMEND SECTION 1282 OF THE CONSOLIDATED STATUTES RELATIVE TO THE ISSUANCE OF WITNESS TICKETS IN CRIMINAL CASES IN WAKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand two hundred and eighty-two of the Consolidated Statutes of North Carolina, be and the same is hereby amended as follows:

Consolidated
Statutes 1282,
amended.

In the second paragraph of said section in line ten from the top of the said paragraph after the word "entitle" in said line strike out "which when endorsed by the Solicitor holding said

Endorsement of
witness tickets
by Solicitor in
Wake County.

court" and in line eleven after the word "and" and before the letter "a" add the word "when" and after the word "certificate" in said line and before the word "made" add the word "is."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1929.

CHAPTER 103

AN ACT TO AMEND SECTION 4284 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE PUNISHMENT FOR OBTAINING ENTERTAINMENT AT HOTELS AND BOARDING HOUSES WITHOUT PAYING THEREFOR.

The General Assembly of North Carolina do enact:

Consolidated Statutes 4284, amended.

SECTION 1. That section four thousand two hundred and eighty-four of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end of said section after the word "court" in line nine thereof the following: "If the amount claimed as due for such board be not over fifty dollars, the punishment shall not exceed a fine of fifty dollars or imprisonment for thirty days."

Punishment for failure to pay hotel or boarding house bill.

SEC. 2. That this act shall only apply to Pitt County.

Applicable only to Pitt County. Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1929.

CHAPTER 104

AN ACT TO PROVIDE FOR A STUDY OF ADMINISTRATIVE GOVERNMENT IN NORTH CAROLINA TO THE END THAT OVERLAPPINGS BE ELIMINATED AND ECONOMY AND EFFICIENCY PROMOTED THEREIN.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor may appoint a commission, the number of which shall be fixed by him, and such commission,

Governor to appoint commission to make study of administrative government.

when appointed, shall be charged with and directed to perform the following duties:

(a) The study of all departments, divisions and agencies of the State of North Carolina. Duties.
Study of State agencies.

(b) To collect and codify all available information and thought upon the performance of the duties of each department, board or agency in the State of North Carolina. Codification of information.

(c) To study and collect information and advise the extent of all overlapping in the duties enjoined upon all boards, departments, divisions or agencies and the overlapping, if any, in the actual performance of these duties. Overlapping of duties.

(d) To use all the information collected by the boards and commissions and agencies who have heretofore studied and reported about the matters included in this act, as well as all cognate matters to the end that the work of this commission shall be in furtherance of the work on these subjects already done. Study of information heretofore collected.

(e) The said commission shall make its report to the Governor who shall transmit the same to the General Assembly with such recommendations as he shall see fit to make in regard thereto. Report of findings to Governor and transmission to General Assembly.

(f) That the report of the said commission shall contain and include separate studies and recommendations as to all departments, boards and agencies that are statutory, either in their creation or in the fixing of their duties, and shall draft and present therewith such bills for legislative consideration as may to it seem proper and sufficient to carry out their recommendations in regard thereto. Report to contain separate studies and recommendations as to legislation.

The said report shall also contain, as a distinct part thereof, its studies and recommendation as to all constitutional offices, departments, boards or agencies, and their recommendations thereon, together with a draft of such constitutional amendments as may, in their opinion, be necessary, in order to bring about the recommended changes therein. Constitutional offices also to be reported upon with drafting of suggested amendments.

SEC. 2. That inasmuch as the duties of such commission are such as all good citizens desire to promote, a performance of the duties of the members of this commission shall be considered a contribution to the welfare of the State and shall, therefore, be without compensation. Commission to serve without compensation.

SEC. 3. That said commission is given full power to issue subpoenas or any other writs necessary or required to compel the attendance of witnesses and such process shall run anywhere in the State and be served by all officers now charged with the duty of serving civil process, without fees for such service. Said commission shall have full power to punish for disobedience to any of its writs or subpoenas in the same manner as the Superior Court may now punish in like offenses but Power to serve subpoenas and examine witnesses.
Contempt.

Appeal of
offenders.

the offender shall have the right of appeal to the Superior Court of Wake County upon the giving of such security for his attendance therein as may be required by the commission. All persons shall be bound to obey such writs, except the Governor and the Judiciary. All writs shall be executed in the name of the chairman of the commission and a seal thereto shall not be necessary or required.

Execution of
writs.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1929.

CHAPTER 105

AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

The General Assembly of North Carolina do enact:

Legal represen-
tatives of
Sheriffs and Tax
Collectors autho-
rized to collect
back taxes.

SECTION 1. That all Sheriffs and Tax Collectors who, by virtue of their office, have had the tax lists for the purpose of collecting taxes of their respective counties, towns and school districts, in their hands for the years one thousand nine hundred and twenty-one, one thousand nine hundred and twenty-two, one thousand nine hundred and twenty-three, one thousand nine hundred and twenty-four, one thousand nine hundred and twenty-five and one thousand nine hundred and twenty-six, and in case of death or default in collection, their personal representatives, bondsmen, or any agent or agents that they may designate, are authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now, or may hereafter be provided for the collection of taxes.

No tax to be paid
by executor or
guardian after
final settlement.

SEC. 2. No executor or guardian shall be compelled to pay any tax under the provisions of this act after he shall have made final settlement; *provided*, that this act shall not authorize a sale of any land for taxes which has been conveyed prior to January first, one thousand nine hundred and twenty-seven, to a purchaser for value, and without actual notice of the non-payment of such taxes: *Provided, further*, that all lands sold for the non-payment of taxes, under the provisions of this act, shall be sold subject to encumbrances by mortgages or deeds in trust, executed prior to January first, one thousand nine hundred and twenty-seven.

Prior encum-
brances pre-
served.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives or bondsmen from the liability imposed by law to pay the state, county, town, any other taxes at the time and place required by law.

Liability for payment of taxes imposed by law.

SEC. 4. That this act shall not apply to taxes now involved in litigation.

Pending litigation unaffected.

SEC. 5. That the authority herein given shall cease and determine on the first day of January, one thousand nine hundred and thirty-one.

Authority herein granted expires January 1, 1931.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 8th day of March, A. D. 1929.

CHAPTER 106

AN ACT TO SUPPLY CERTAIN VOLUMES OF THE SUPREME COURT REPORTS FOR THE OFFICE OF THE CLERK OF THE SUPERIOR COURT OF CALDWELL COUNTY.

Whereas, during the erection of the court house at Lenoir, Caldwell County, certain volumes of the Supreme Court reports were lost, destroyed or damaged so as to be practically valueless; and,

Preamble.

Whereas, it is both important and necessary that there should be a complete set of such reports in the court house of said county for the use of the Judge holding the Superior Courts therein: *Now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. The Secretary of State is hereby authorized, empowered and directed to supply and furnish to the Clerk of the Superior Court of Caldwell County copies of the North Carolina Supreme Court reports, for the use of the Superior Court of said county, in lieu of such copies so lost, destroyed or injured as hereinbefore set out, the same to be supplied, furnished and delivered by said Secretary of State upon requisition from the Clerk of said Superior Court of Caldwell County, setting out the respective numbers of such volumes so lost, destroyed or injured.

Secretary of State authorized to furnish Supreme Court Reports to Caldwell County.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1929.

CHAPTER 107

AN ACT TO AMEND SECTIONS 4882 AND 4883 CONSOLIDATED STATUTES 1919, PROVIDING FOR INDEMNITY FOR CATTLE SLAUGHTERED ON ACCOUNT OF BEING AFFECTED WITH TUBERCULOSIS SO AS TO INCLUDE PARA-TUBERCULOSIS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 4882
and 4883,
amended by add-
ing para-
tuberculosis.

SECTION 1. Amend sections 4882 and 4883 Consolidated Statutes one thousand nine hundred and nineteen, by adding the words "and para-tuberculosis" after the word "tuberculosis" wherever same appears in said sections.

SEC. 2. This act shall be in effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1929.

CHAPTER 108

AN ACT TO AMEND SECTION 3 OF ARTICLE 5 OF THE CONSTITUTION SO AS TO PERMIT TAXING PROPERTY BY A RULE THAT IS UNIFORM AS TO EACH CLASS OF PROPERTY, AND TO REPEAL SECTION 9 OF ARTICLE 7 OF THE CONSTITUTION.

The General Assembly of North Carolina do enact:

Section 3, Article
5, Constitution
North Carolina,
amended.
Classification of
real and personal
property by
Legislature.

SECTION 1. That section three of article five (V) of the Constitution of North Carolina be amended to read as follows:

Taxation shall be ad valorem and uniform as to each class of property. Laws shall be passed taxing, by a rule that is uniform as to each class of property, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and, also, all real and personal property according to its true value in money. The General Assembly may adopt such classification of real property and of personal property as it may find to be reasonable. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: For married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

SEC. 2. That article seven (VII) of the Constitution of North Carolina be amended by striking therefrom section nine.

Section 9, Article 7, repealed.

SEC. 3. That these amendments shall be submitted at the next general election to the qualified voters of the State in the same manner and under the same rules and regulations as provided in the law governing general elections in this State.

Amendments to be submitted to people at next general election.

SEC. 4. That the electors favoring the adoption of said amendments shall vote ballots on which shall be printed or written the words "for constitutional amendments authorizing classification of property"; and those opposed shall vote ballots on which shall be printed or written the words "against constitutional amendments authorizing classification of property."

Ballots.

SEC. 5. Said election shall be held and the vote returned, compared, counted and canvassed and the result announced under the same rules and regulations as provided by the laws governing general elections; and if the majority of the votes cast be in favor of the amendments it shall be the duty of the Governor of the State to certify said amendments under the seal of the State to the Secretary of State, who shall enroll the said amendments so certified among the permanent records of his office.

Rules and regulations of election.

Declaration of result by Governor.

SEC. 6. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1929.

CHAPTER 109

AN ACT TO AMEND THE CONSOLIDATED STATUTES, SECTION 4316, RELATIVE TO TAKING UNLAWFUL POSSESSION OF ANOTHER'S HOUSE.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand three hundred and sixteen of the Consolidated Statutes be amended to read as follows: "If any person shall enter upon the lands of another and take possession of any house or other building thereon, without permission of the owner or his agent and without a bona fide claim of right or title so to enter and take possession, he shall be guilty of a misdemeanor and shall be fined or imprisoned at the discretion of the court."

Consolidated Statutes 4316, amended.

Unlawful taking possession of another's house in Durham County.

SEC. 2. That this act shall apply only to Durham County.

Applicable only to Durham County.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1929.

CHAPTER 110

AN ACT TO AMEND CHAPTER 81, PUBLIC LAWS 1927,
TO PLACE NEW HANOVER COUNTY UNDER THE
PROVISIONS OF COUNTY FINANCE ACT.*The General Assembly of North Carolina do enact:*

Sec. 43, ch. 81,
Public Laws
1927, amended.

New Hanover
County added
to provisions
of County
Finance Act.

SECTION 1. That section forty-three, chapter eighty-one of the Public Laws of nineteen hundred and twenty-seven be and the same is hereby amended as follows: Strike out all of lines sixteen to twenty-two inclusive on page two hundred and ninety-four of said Public Laws and insert in lieu thereof the following: "Provided no bonds in Rockingham County shall be issued under the terms of this act without a majority vote of the qualified voters of Rockingham County, and all local laws of Rockingham County governing the issuing of bonds shall remain in full force and effect, and that the Budget Law of Rockingham County shall remain in full force and effect."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1929.

CHAPTER 111

AN ACT TO AMEND SECTION 1608 OF VOLUME 3 OF
THE CONSOLIDATED STATUTES, BRINGING THE
COUNTY OF ALEXANDER WITHIN THE PROVISIONS
OF THE GENERAL RECORDER'S COURT ACTS.*The General Assembly of North Carolina do enact:*

Consolidated
Statutes 1608,
Volume 3,
amended.

Alexander
County added to
provisions
thereof.

SECTION 1. That section one thousand six hundred and eight of Volume Three of the Consolidated Statutes be and the same is hereby amended by interpolating the words "except as to Alexander County" between the word "seventeenth" and the word "eighteenth" in line three thereof.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

CHAPTER 112

AN ACT TO AMEND SECTION 1579 OF THE CONSOLI-
DATED STATUTES, RELATING TO PROSECUTING
ATTORNEYS OF RECORDER'S COURTS.*The General Assembly of North Carolina do enact:*

Consolidated
Statutes 1579,
amended.

SECTION 1. That section one thousand five hundred and seventy-nine of the Consolidated Statutes be, and the same is hereby amended by adding at the end of said section, the fol-

lowing: "Such Prosecuting Attorney when requested by the Solicitor of the District may assist the Solicitor of the District in preparing and prosecuting the criminal cases going up on appeal from such Recorder's Courts to the Superior Court."

SEC. 2. That this act shall apply only to Montgomery County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

Relative to
Prosecuting At-
torney of Mont-
gomery County
Recorder's Court.

Applicable only
to Montgomery
County.

Conflicting
laws repealed.

CHAPTER 113

AN ACT TO AMEND SECTION 1893 OF VOLUME 3 OF THE CONSOLIDATED STATUTES, RELATING TO THE TAX ON CRAB MEAT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and ninety-three of Volume Three of the Consolidated Statutes, as amended by chapter fifty-nine, Public Laws, one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out line ten of said section relating to the tax on crab meat, it being the intention of this act to repeal all laws providing for a tax on crab meat.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

Consolidated
Statutes 1893,
Volume 3,
amended.

Tax on crab
meat repealed.

Conflicting
laws repealed.

CHAPTER 114

AN ACT TO AMEND ARTICLE 23 OF CHAPTER 27 OF THE CONSOLIDATED STATUTES, RELATING TO THE ESTABLISHMENT OF RECORDER'S COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eight of the Consolidated Statutes be, and the same is hereby amended by striking out in line two thereof the word "County" and inserting in lieu thereof the words "and Orange Counties."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

Consolidated
Statutes 1608,
amended.

Orange County
added to section.

CHAPTER 115

AN ACT TO AMEND THE LAW IN REGARD TO THE
RECORDER'S COURT IN CRAVEN COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1555,
1572, 1592, 1593,
1594 and 1595,
amended.

Not to apply to
Craven County.

Upon demand
for jury trial
in Recorder's
Court, case to be
transferred to
Superior Court,
in criminal
actions.

New bond for
defendant.

In civil actions,
case also to be
transferred to
Superior Court.

SECTION 1. That sections fifteen hundred and fifty-five (1555), fifteen hundred and seventy-two (1572), fifteen hundred and ninety-two (1592), fifteen hundred and ninety-three (1593), fifteen hundred and ninety-four (1594), and fifteen hundred and ninety-five (1595) of the Consolidated Statutes, shall not apply to the county court heretofore organized in Craven County.

SEC. 2. In all trials in the Recorder's Court for Craven County, upon demand for a jury by the defendant or the Prosecuting Attorney representing the State, the Recorder shall transfer said trial to the Superior Court of Craven County, and the defendant shall execute a new bond in such amount as named by the Recorder for his appearance at the next term of the Superior Court for Craven County.

SEC. 3. If a jury trial is demanded by either plaintiff or defendant in a civil action pending in the Recorder's Court of Craven County, the Recorder of such court shall immediately transfer said case to the Superior Court of Craven County.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

CHAPTER 116

AN ACT TO MAKE THE REGULAR MARCH TERM OF
THE SUPERIOR COURT OF BURKE COUNTY IN THE
SIXTEENTH JUDICIAL DISTRICT A MIXED COURT
FOR TRIAL OF CRIMINAL AND CIVIL CASES.

Preamble.

Whereas, the County Commissioners have established a Recorder's Court for Burke County, for the trial of all criminal cases wherein a felony is not charged; *now therefore*,
The General Assembly of North Carolina do enact:

March Term of
Burke County
Superior Court
made mixed
term.

SECTION 1. That the regular March term of the Superior Court of Burke County in the Sixteenth Judicial District shall be a mixed term of the Superior Court of said county for the trial of both criminal and civil causes; that only the first week of said regular March term of said court shall be for the trial of criminal cases of which said court has jurisdiction.

Criminal cases
below felony
to be transferred
to Recorder's
Court.

SEC. 2. That upon motion, all criminal cases therein pending wherein a felony is not charged, shall be transferred to the County Recorder's Court for trial on a day certain, and all

defendants under bond or otherwise awaiting trial, shall be required to appear and stand trial of any and all charges against them on said date so fixed, and shall be held on their appearance bond to said Superior Court, to appear and answer the charge or charges in the case or cases so transferred to the said Recorder's Court without executing new or other appearance bonds.

Defendants held on appearance bond to Superior Court.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

CHAPTER 117

AN ACT TO APPOINT HOSPITAL TRUSTEES FOR YANCEY COUNTY AND TO AMEND CHAPTER 119 REVISED STATUTES OF NORTH CAROLINA, RELATING TO MUNICIPAL HOSPITALS AFFECTING YANCEY COUNTY ONLY.

The General Assembly of North Carolina do enact:

SECTION 1. That L. V. Thomas, R. N. Silver, Joseph M. Robinson, J. W. Wheeler, J. A. Hannum, I. B. Bailey, A. P. Honeycutt, W. B. Wray, John Holcombe, Glenn Proffitt, A. G. Wilson, be and they are appointed a Board of Trustees for the Public Hospitals in Yancey County. That the term of office for said Trustees shall be as follows: The first three named shall serve until the next general election, nineteen hundred and thirty, and until their successors have been elected and qualified; the next four named shall serve until the general election, nineteen hundred and thirty-two, and until their successors shall have been elected and qualified; and the last four named shall serve until the general election, nineteen hundred and thirty-four, and until their successors shall have been elected and qualified; the successors of said trustees shall be nominated and elected in the manner now provided by law. In case of death, or resignation, or disqualification, the vacancy thus created shall be filled by the remaining Board of Trustees. Said Trustees herein appointed are hereby vested with all the powers and shall be subject to all the duties conferred upon such Trustees of County Hospitals by said chapter one hundred and nineteen, Revised Statutes of North Carolina, one thousand nine hundred and nineteen, and section seven thousand two hundred and fifty-seven thereof, and all of said chapter and amendatory acts thereto.

Personnel of Board of Trustees for Public Hospitals in Yancey County.

Terms of office.

Vacancy appointments.

Powers and duties conferred by statute.

Consolidated
Statutes 7257,
amended.

Number of trus-
tees increased
to eleven in
Yancey County.

SEC. 2. That section seven thousand two hundred and fifty-seven of said chapter one hundred and nineteen, Revised Statutes of North Carolina, one thousand nine hundred and nineteen, be and the same is hereby amended by striking out the word "seven" in line four of said section, and by inserting in lieu thereof the word "eleven," but this amendment shall be applicable to Yancey County only, which eleven Trustees shall be succeeded in office in manner and form provided by section one of this act.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

CHAPTER 118

AN ACT TO AMEND CHAPTER 217, PUBLIC-LOCAL LAWS OF NORTH CAROLINA, SESSION 1919, HENDERSON COUNTY ROAD LAW.

The General Assembly of North Carolina do enact:

Sections 2, 3, 4,
5, 6, 7, 8, 9, 10,
11, 18, 19, 20, 21,
23, 26, 30, 32,
34, 35 and 36,
ch. 217, Public-
Local Laws
1919, repealed.

SECTION 1. That sections two, three, four, five, six, seven, eight, nine, ten, eleven, eighteen, nineteen, twenty, twenty-one, twenty-three, twenty-six, thirty, thirty-two, thirty-four, thirty-five and thirty-six of chapter two hundred and seventeen, Public-Local Laws of North Carolina, session one thousand nine hundred and nineteen, known as the Henderson County Road Law, be and the same are hereby repealed.

Henderson
County, excepted
from Consoli-
dated Statutes
3750 to 3766,
inclusive.

SEC. 2. That Henderson County be excepted from the operation and effect of sections three thousand seven hundred and fifty, three thousand seven hundred and fifty-one, three thousand seven hundred and fifty-two, three thousand seven hundred and fifty-three, three thousand seven hundred and fifty-four, three thousand seven hundred and fifty-five, three thousand seven hundred and fifty-six, three thousand seven hundred and fifty-seven, three thousand seven hundred and fifty-eight, three thousand seven hundred and fifty-nine, three thousand seven hundred and sixty, three thousand seven hundred and sixty-one, three thousand seven hundred and sixty-two, three thousand seven hundred and sixty-three, three thousand seven hundred and sixty-four, three thousand seven hundred and sixty-five and three thousand seven hundred and sixty-six of the Consolidated Statutes of North Carolina.

Henderson
County Road
Law amended
to conform to
this act, ch. 217,
Public-Local
Laws, 1919.

SEC. 3. That chapter two hundred and seventeen, Public-Local Laws of North Carolina, session of General Assembly one thousand nine hundred and nineteen, "The Henderson County Road Law," be further amended, and made to read as set out in the remaining sections of this act, hereafter.

SEC. 4. All roads, bridges and cartways that have been laid out or appointed by virtue of any act of the General Assembly, or any order of any court in Henderson County, are hereby declared to be public roads, bridges and cartways.

SEC. 5. That Commissioners of the County of Henderson shall have the exclusive power and authority over all public roads in the county, to pave or otherwise surface the same, and shall also have exclusive power and authority to lay out all new roads, to locate, relocate, change, widen or discontinue any old roads or any part thereof, and to lay out, make or discontinue any and all cartways or any part thereof in said county, and for these purposes they are hereby vested with the right and power of eminent domain and condemnation. Said new roads, changes or discontinuances shall be made in the following manner, to-wit: When the said Board of County Commissioners shall be of the opinion that it is necessary and for the public good that a new road or cartway shall be made, or that any old road or cartway shall be changed or relocated or discontinued, said Board shall so declare and shall appoint one or more of its members who, together with the Road Engineer or a competent engineer or surveyor to be designated for that purpose, shall view the premises and lay out the same, and they shall make report of their action to the Board of Commissioners who shall either approve or disapprove said report at its next regular meeting, not exceeding thirty days thereafter, and if said Board approve the same, it shall immediately order and direct the making and laying out of said road, or the making of any change or discontinuance, and the same shall be done under the direction of the Board of Road Trustees and those under its charge, either with free or convict labor or by letting the same to contract. Any property owner whose land is affected by any new road or change or relocation of any old road, may within thirty days after such new road or change in old road is completed, claim damages therefor, if they make demand for same of said Board of Road Trustees in writing. A failure to so present his or their claim within said time shall bar any claim thereafter, and if said Board and said owner or owners cannot agree upon the amount of said damages, then said Board, within not more than sixty days after the completion of said road, shall order a jury of three disinterested freeholders who shall not reside in the immediate vicinity of said new road to be summoned by the Sheriff, who shall give the landowner or owners, or their legal representatives, three days' notice of the time when said jury will view the premises, which jury after being duly sworn to act impartially and justly, shall, after taking into consideration the benefit of said new road to the public travel and to the owner or owners of the land, and

Declaration of public roads, bridges and cartways.

County Commissioners to have exclusive authority over all public roads for all purposes.

To have right of eminent domain.

Procedure in opening new roads or discontinuing old ones.

Property owners affected by road changes may claim damages within 30 days in writing.

Claim barred after 30 days.

In case of no agreement as to amount, jury of three to be appointed to view premises.

After giving owners three days' notice.

Oath to be taken.

Special benefits considered; if equal to, or greater than, damages, no payment will be made.

Right of appeal to Superior Court on damages.
Case tried de novo.

Construction not to be held up by appeal.

Laying out of cartways by same method as for roads.
Except that engineer not necessary unless requested.

And except that cartway must be petitioned for and owners of lands given ten days' notice.

Cost of same to be borne by one petitioning.

Right of appeal to Superior Court on cartways.

County not to bear any cost connected with cartways.

Notice on non-resident.

Board of Road Trustees of three members to be elected by Commissioners.
One to be member of County Board of Commissioners.

Terms of office.

the increase in value of the land by reason of said new road or amendment, assess the damages and benefits and make immediate report thereof to the Board of Commissioners, and if said benefits shall be considered equal to or greater than the damages sustained, the jury shall so declare, and no damages shall be paid, and the claimant shall pay the costs. The landowner or said Board of Commissioners may appeal from the finding of the jury as to damages or benefits to the Superior Court, where the question of damages or benefits shall be heard *de novo*, as in cases of appeals from Justices of the Peace. Provided, that after any new road or change in an old road has been ordered to be made a public road, as in this act provided, by the County Commissioners, the construction and opening of said road shall not be delayed by any appeal from the County Commissioners to the Superior Court.

Cartways shall be laid out by said Board in the same manner as herein provided for the laying out of roads, except that it shall not be necessary for an engineer to assist in laying out cartways unless the petitioners request his service; except also, that no cartways shall be ordered or authorized except upon petition and only after the owners of the land over which same is to be laid out shall have had ten days' notice in writing. The cost of construction and maintenance of all cartways, together with damages which shall be assessed by the Board of Commissioners at the time said cartway is laid out, shall be paid by the person or persons petitioning for same. Any person or persons who may desire a cartway, or who may be opposed to the making of a cartway, may appeal to the Superior Court from the action of the Board in either granting or refusing same, as appeals are taken from Justices of the Peace. Provided, further, the county is in no event authorized to construct or pay the cost of constructing or maintaining cartways, or costs whatever. If the landowner be a non-resident of the county and has no local representative, notice of such petition and the purpose thereof shall be served by posting same at the courthouse door and publication once a week in some newspaper in Henderson County, for three weeks, giving the purpose, time and place of said meeting, to lay out said cartway.

SEC. 6. That to make this act effectual there shall be constituted a board of three Road Trustees, elected by the Board of Commissioners of Henderson County, as now constituted, one of which shall be a member of the Board of County Commissioners and the other two shall be men of known business qualifications, who have proven themselves to be interested in the promotion of the best interests of Henderson County. The member selected from the Board of Commissioners shall serve during his term of office as County Commissioner, and the

other two shall be elected and serve for two years as elsewhere provided in this act, and this shall constitute the term of office of the members of said Board of Trustees, their successors to be elected by the Board of County Commissioners, when these terms shall expire or said offices otherwise become vacant. This Board is to be known as "The Board of County Road Trustees for Henderson County." Under this name, they are hereby constituted a body corporate, with all the rights of corporations, to sue and be sued, and to act in general for the best interests of all the public roads of Henderson County. This Board shall meet at the courthouse in Henderson County on the Saturday before the first Monday in each month, and as often during each month as they may agree upon as necessary, or as they may be called together by the chairman, or the majority of said Board.

Designation
of Board.

Constituted
body politic.

Meetings of
Board.

SEC. 7. The present Board of Road Trustees of Henderson County, heretofore elected by the County Commissioners of Henderson County, shall continue in their respective offices till the expiration of their present terms therein, as follows: A. C. Justus, County Commissioner, or his successor, shall serve till the first Monday in December, one thousand nine hundred and thirty; J. A. Fletcher, or his successor, shall serve till March first, one thousand nine hundred and thirty; and Gay Banks, or his successor, shall serve till March first, one thousand nine hundred and twenty-nine; and a successor to each, with the qualifications prescribed in this act, shall be elected by the Board of Commissioners of Henderson County, for a term of two years each after the expiration of the terms herein stated.

Present Board
to remain in
office to end
of terms.

Election of
successors by
Commissioners
and their terms.

SEC. 8. The Board of Road Trustees, herein mentioned, shall have the construction and general management of all the public highways, public roads and public bridges of Henderson County, made such by this act, or by the orders of the Board of Commissioners, except where same are under control, supervision and management of the State Highway Commission, or in incorporated towns and cities, and shall act in harmony with the State Highway Commission and with the Federal authorities in obtaining aid for Henderson County public roads, highways and bridges, and for the best interests of Henderson County, and on all plans and schemes of work, the members of the Board of Road Trustees shall have a conference in regard thereto in order that the public interests may be best served.

Board to have
general manage-
ment over all
roads and
bridges.

Except State
Highways and
streets in in-
corporated towns
and cities.

SEC. 9. The chairman of the Board of Road Trustees shall be the general manager of the construction and maintenance of the existing public highways, public roads and bridges of Henderson County, and any others, after same have been

Chairman of
Board to have
general super-
vision over
roads.

Compensation
\$5 per day
and automobile
and automo-
bile expenses.

Other members
to receive
\$5 per day.

Board to have
control over
chain-gang.

To employ su-
perintendent of,
and overseers
and guards.
And to fix
their com-
pensation.

Board author-
ized to contract
for materials.

Right of
eminent domain
where mater-
ials cannot be
had at fair
price.

Male persons
may be sen-
tenced to work
on county roads.

May receive
prisoners from
other counties.

established and ordered laid out by the Board of Commissioners of Henderson County, and shall be paid a compensation of five dollars per day, for such number of days as his services may be required, and be furnished an automobile with gas and oil to run same, for his use, and the use of the other members of said Board, when their duties shall require same, and the other members of said Board of Road Trustees shall give general consideration to the road construction and maintenance thereof, and attend special meetings of said Board when a majority shall deem it necessary, or when called by the chairman, and shall receive for their services five dollars each per day, for such number of days as their services may be required, said compensation to be paid monthly from the county road funds.

SEC. 10. The Board of County Road Trustees shall have full management and control of the Henderson County chain-gang as now organized, and shall have the power to employ a suitable and competent full-time man to be known as Superintendent of Henderson County chain-gang, also to employ such overseers and guards as they may find necessary, and fix their compensation, and to discharge said superintendent and other employees at any time their services shall not be satisfactory to a majority of said Board of Trustees.

SEC. 11. That the Board of County Road Trustees for Henderson are hereby authorized and empowered to contract for all materials necessary to the construction, hardsurfacing and maintenance of the highways, public roads and bridges of Henderson County, when said materials may be had for a reasonable price, the circumstances and conditions being considered, and if same cannot be obtained by contract and purchase at a price that said Board considers fair and adequate after having made an effort to so purchase same, it shall have the right of eminent domain, and the right to condemn and take said materials in the manner and as allowed and provided by law for other corporations, in Consolidated Statutes, chapter thirty-three, and amendments thereto.

SEC. 12. That male persons sentenced by the courts of Henderson County to the county jail for criminal offences, may be assigned to work in the Henderson County chain-gang on the public roads of said county, and the said Board of Road Trustees may receive from any other county, to be worked on the public roads of Henderson County, prisoners or convicts who may be assigned by the several judges of the courts of other counties to work on its roads; but said Board shall have the right to refuse to receive or work any such prisoners or convicts on the roads of the County of Henderson: Provided, when such prisoners or convicts are received and worked on

said public roads, the said County Commissioners shall not pay or allow any compensation to the county sending such prisoners or convicts for the services of such convicts, and shall only be required to provide them with proper food, clothing, housing, and medical attention: Provided, said County Commissioners by special contract, may allow and pay the court cost or any part thereof, together with costs of transportation of the prisoner from the county sentenced, or any part thereof, by the most direct route, or may pay a sum not exceeding twenty-five cents per diem for any able-bodied prisoners sent from other counties and worked upon the public roads of Henderson County.

SEC. 13. The Board of County Road Trustees shall have full power and authority to make rules and regulations governing the Henderson County chain-gang, and of the superintendent and employees thereat, and to direct the expenditure of all moneys collected for road and bridge purposes, and any person violating said rules and regulations established for the government of said chain-gang and the employees connected therewith, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than fifty dollars or imprisoned not more than thirty days.

SEC. 14. The Board of Road Trustees and the county road forces, or forces working under contractors, under contracts with said Board of Road Trustees, constructing, changing or repairing the public roads of Henderson County, and the laborers or employees of either, shall have the right to use thirty feet in width for the construction of any public road, if deemed advisable by the County Road Trustees, and they shall have the right to enter upon any lands for a distance of fifteen feet from the margin of either side of any public road and remove any timber that may shade, or be likely to fall into said road: *Provided*, that this right shall not apply to any ornamental or shade or fruit trees surrounding buildings.

SEC. 15. The Board of Road Trustees, the general County Road Superintendent and county road forces, whether chain-gang, or laborers working under contractors, employed by the Board of County Road Trustees, hereinafter named, are hereby authorized to enter upon any lands adjoining public roads for the purpose of opening ditches for draining said roads, and they shall have the right to turn water out of any public road at any point that they may deem proper and necessary, doing as little damage to the lands adjoining the road as the nature of the case and the public interest will permit. Any person who shall wilfully or negligently obstruct any such ditch shall be guilty of a misdemeanor and on conviction thereof shall be fined not more than fifty dollars or imprisoned not more than thirty days, and each act shall constitute a separate offense.

No compensation to be allowed county from which prisoners come.

Provision may be made by special contract to pay court cost, cost of transportation and not more than 25c per day for able-bodied prisoners.

Board to make rules and regulations for chain-gang and for expenditure of all road money.

Violation of such made misdemeanor.

Punishment.

Board may use width of thirty feet for roads. Right to enter upon lands for fifteen feet from margin of roads to remove timber.

Right not to extend to ornamental or fruit trees around buildings.

Right to enter upon lands to open ditches.

Obstruction of ditches made misdemeanor.

Punishment.

Mile posts and sign-boards to be set up.

Various acts of destruction made misdemeanor.

Punishment.

Obstruction of public roads with railway cars and locomotives or other hindrances made misdemeanor.

Also erection of bill-boards within thirty feet of public road.

Punishment.

Unlawful for railway company to obstruct drainage of roads.

Must keep crossings in repair.

Must retain proper grade when crossings are raised or lowered.

Failure to observe regulations after written notice renders offender liable for \$50 forfeit.

Recovery before justice of the peace.

SEC. 16. That it shall be the duty of the County Board of Road Trustees to establish mile posts and suitable sign-boards on all the leading public roads of Henderson County, except the State Highways, measuring from the courthouse in Hendersonville, and if any person shall wilfully demolish, throw down, alter or deface any guide board, mile post, damage any bridge, obstruct any public road or highway, fill up or obstruct any side ditch or drain, or in any way wilfully damage any part of the public highway or public bridges, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not more than fifty dollars or imprisoned not more than thirty days, and each act shall constitute a separate offense.

SEC. 17. That if any person or persons or corporation or any agent or servant of any corporation, shall obstruct any public road, street, or highway of Henderson County by permitting any railway cars or locomotives to be or remain upon or across any public road, street or highway for a longer period than five minutes, or shall permit any timber, iron, rock, or any other obstruction to be and remain upon or across any public road or highway, to the hindrance or inconvenience of any person or persons passing along said highway, or shall erect any bill-boards within thirty feet of any public road or highway in Henderson County, shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than fifty dollars, or imprisoned not more than thirty days; and each day such obstruction shall be allowed to remain in said public road or highway, shall constitute a separate offense.

SEC. 18. It shall be unlawful for any railway company to obstruct the drainage of any public road or highway in any manner or to empty the water from its ditches into any public road or highway, and said railway company shall at all times keep in repair all public railway crossings; and if said company shall raise or lower the grade of any such crossings, it shall be the duty of such company to make and at its own expense to construct proper and convenient approaches to such crossings on a grade which may be easily and conveniently used; and if any railway company shall fail or refuse, after written notice by the Board of Road Trustees or general Road Superintendent, left with any agent of such company upon whom a summons in a civil action may be served, to so construct or to repair any such grade or crossing, or to change the water from any side ditch from the public road, or to make any other necessary changes as to any ditch for the protection or preservation of said public road, then such railway company so offending shall forfeit and pay the sum of fifty dollars for each and every such offense, to be recovered by the Board of County Road Trustees

before a Justice of the Peace, and all sums so recovered shall be paid into the county treasury and credited to the county road fund.

Forfeiture to be credited to road fund.

SEC. 19. That in the establishment of new roads and highways, it shall be the duty of the Board of Road Trustees to establish or cause to be established and constructed, suitable approaches to said roads and highways, where the construction of said public roads and highways has damaged roads of entrances to said public roads or highways which were existing, and all persons who shall construct private roads or streets to said public roads, highways or streets, that have been, or shall hereafter be established and constructed, shall do so only after permission from the Board of Road Trustees, and with the arrangement for drainage and manner of construction directed by said Board of Road Trustees. Any person or corporation violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not more than fifty dollars, (\$50.00), or imprisoned not more than thirty days.

Approaches to new roads to be constructed.

Private roads to public roads may be constructed only after permission from Board.

Violation of section made misdemeanor.

Punishment.

SEC. 20. That persons meeting each other on any public highway, road, street or bridge, traveling in carriages, wagons, automobiles, or other vehicles in Henderson County, each person shall reasonably drive his vehicle to the right of the middle of the traveled part of the highway, road or bridge, so that the other person or vehicle may pass without interference. Any person offending against the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof, be fined not more than fifty dollars, or imprisoned not more than thirty days.

Persons meeting each other on public roads must drive to right.

Violation of above made misdemeanor.
Punishment.

SEC. 21. That the Board of County Commissioners and the Board of Road Trustees of Henderson County, and the City Commissioners of any incorporated city or town in Henderson County are authorized and empowered to contract with each other, as to the completion of any streets, roads or highways, and bridges forming connections between the city and the county, wherever same shall by them be deemed necessary for the public interest.

County Boards and incorporated towns or cities may contract with each other for road connections.

SEC. 22. That the County Commissioners of Henderson County are hereby authorized and empowered to issue bonds for hard-surfacing any parts or sections of the public highways of Henderson County when a petition for same shall be presented to the Board of Commissioners, signed by the landowners whose lands abut on said road or highway, when seventy-five per cent of the front footage is represented by said petitioners, and said petition shall properly set forth the plan or schedule by which said bonds and the interest thereon shall be matured

Paving of highways authorized upon petition of 75% of land-owners.

What petition must contain.

Bonds to be
lien on abut-
ting land.
Annual assess-
ment.

Road tax of
20c on \$100
authorized.

Bridge tax
of 10c.
Also tax
on polls.

Commissioners
may increase
levy not to ex-
ceed 80c for
roads and 40c
for bridges.
And correspond-
ing increase
on polls.

All able-bodied
persons between
21 and 45 sub-
ject to five
days' labor on
roads per year.
Exemptions.

Labor to be
performed by
townships.

Each person may
pay \$3 in lieu
of working.

Must offer to
pay before July
1 of each year.

and paid, which said bonds and the interest on same shall when issued by a lien on the lands fronting on said highway, for the distance stated in the petition, and the bonded debt so created, with interest, shall be paid by annual assessment on said lands, till the whole of same shall be matured, paid off and settled.

SEC. 23. That for the purpose of raising the necessary funds for the purpose of this act, the maintenance of the public highways, public roads and public bridges of Henderson County, and the expenses thereof, the County Commissioners of Henderson County are hereby authorized, empowered and required to levy annually for road purposes, taxes, not less than twenty cents, and for bridge purposes not less than ten cents on each one hundred dollars' worth of taxable property in the county, and a tax on polls as required by the constitutional equation, and the chairman of the Board of County Commissioners shall place the same on the tax list for each current year, to be collected with the other annual taxes: Provided, the Board of County Commissioners shall have the power if necessity calls for it, to increase the tax levy herein provided for roads and bridges. Said increased levies not to exceed eighty cents for road purposes and forty cents for bridge purposes, on each one hundred dollars' worth of taxable property, and a corresponding increase on each poll.

SEC. 24. That as a further means of working and maintaining the public roads and highways, building and repairing the bridges of Henderson County, all able-bodied male persons between the ages of twenty-one and forty-five years, except such persons as are now exempt from road duty by the general law, or such as the County Commissioners may exempt from time to time on account of poverty and infirmity, shall be liable to do and perform each year, five days' labor on the public roads, highways, or bridges of Henderson County, as directed by the Board of Road Trustees of Henderson County, said labor to be performed in the township where the person subject to road duty resides: Provided, first, that any person subject to road duty, above-mentioned, shall have the privilege of paying the sum of three dollars to the Tax Collector of Henderson County at any time during the road year prior to July first of each year, in lieu of working on said roads, to go into the county road fund: Provided also, that if any person subject to road duty, hereinabove named, who shall not avail himself of the privilege of making payment in money to the Tax Collector, as aforesaid, at any time before July first of each year, his privilege to do so shall cease, and he shall then be subject to the five days' labor on the public roads, highways and bridges of the township in which he resides, to be performed at such times and places and with such tools as the Board of County Road Trustees or its agents may designate, to commence work

at eight o'clock A. M. and perform eight full hours of labor for a day's work, after first having had three days' notice personally given, or by leaving written notice at the place of residence of each person. And in order that the County Board of Road Trustees may have a full and complete list of all persons who are subject to road duty, under the provisions of this act, each and every person subject to road duty as herein provided, shall be required to register himself as a subject for road duty under this act at the time taxes are listed for each current year, or if not then resident of the county, within thirty days after coming into Henderson County, which list shall be kept by the Tax Collector, and each person failing or refusing to so register himself as a subject for a road duty, or shall fail to work on said roads and bridges after being notified so to do, as herein provided, shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than fifty dollars, or imprisoned not more than thirty days. But no person subject to road duty as herein provided, shall be worked with the convicts or by any of the officers or employers of the chain-gang.

SEC. 25. That the road year for Henderson County shall begin on the first day of January in each and every year, hereafter.

SEC. 26. That the Township Trustees and the several Road Overseers or Supervisors of Henderson County, or committees or Trustees whatsoever, in the several township thereof, and the districts therein, are required by this act to pay over and settle with the county treasury, any balance of any township or road district funds in their hands at the time of the ratification of this act, which funds shall be thereafter expended by the Board of County Road Trustees on the public roads of the township in which said funds were collected.

SEC. 27. That for the purpose of policing, keeping order, enforcing the provisions of this act and the laws of North Carolina applicable to public highways, public streets and public roads of Henderson County, the Board of Commissioners for Henderson County are hereby authorized, and empowered to appoint from time to time one or more county policemen, or peace officers, and to fix the compensation of said officer in a sum of not more than one hundred and twenty-five dollars each per month for the terms that they shall be employed, the said compensation to be paid out of the general county road fund, or by fees, such as allowed sheriffs and constables, or both fees and salary, as may be determined by said Board of Commissioners, and the duty of said County Road Policeman shall be to patrol the highways and public roads of Henderson County, to see that all of the traffic laws, rules and regulations for State highways, county highways, public roads and public

Hours of road duty.
To have three days' notice.

Each person to register for road duty.

Failure to register or to work made misdemeanor.

Punishment.
Cannot be worked with convicts.

Road year for County.

All district and township road bodies required to turn over to County Treasury all funds in their hands upon ratification of this Act.

Rural policemen authorized.

Salary \$125 per month.

Patrol duties.

May make arrests.

Bond of \$1,000.

Oath of office.

Term of office.

Valid sections of Act upheld.

Act applicable only to Henderson County.

streets are properly enforced, and his or their powers for making arrests in the county for violation of any of these highway and public road and public street laws and regulations shall be the same as that of sheriffs and constables in the county, which said County Road Policeman, or Policemen, shall enter into a bond in the sum of one thousand dollars each, payable to the State of North Carolina, for the faithful discharge of his duties and accountings for any moneys had or received by him and shall enter upon his duties after having been duly qualified by taking an oath of office, the same as that of Township Constable wherein same may be applicable, and shall continue in his said office and the discharge of the duties thereof for such time as his services shall be satisfactory to the Board of County Commissioners of said county.

SEC. 28. That if any part of this act shall be found to be contrary to the provisions of the Constitution of the State of North Carolina, such unconstitutionality shall effect only that part, and not invalidate any other part thereof.

SEC. 29. That the provisions of this act shall be applicable to Henderson County, North Carolina, only, and only to such part of Henderson County as lies outside of the corporate towns and cities in said county, which have a corporate system of working the roads and streets therein, but the Road Policeman may make arrests anywhere in the county.

SEC. 30. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

CHAPTER 119

AN ACT TO REGULATE THE PRACTICE OF BARBERING IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

After June 30, 1929, no person may practice barbering without certificate of Registered Barber or Apprentice.

SECTION 1. On and after June thirtieth, one thousand nine hundred and twenty-nine, no person or combination of persons shall for pay, either directly or indirectly, practice or attempt to practice barbering as hereinafter defined in the State of North Carolina without a Certificate of Registration either as a Registered Apprentice or as a Registered Barber issued pursuant to the provisions of this act by the State Board of Barber Examiners hereinafter established.

Following practices constitute practice of barbering.

SEC. 2. Any one or combination of the following practices, when done for pay, shall constitute the practice of barbering in the purview of this act:

(a) Shaving or trimming the beard, or cutting the hair.	Shaving, trimming or cutting.
(b) Giving facial or scalp massages, or treatments with oils, creams, lotions and other preparations either by hand or mechanical appliances.	Massages and other treatments.

(c) Singeing, shampooing or dyeing the hair or applying hair tonics.	Singeing, shampooing or dyeing.
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(d) Applying cosmetic preparations, antiseptics, powders, oils, clays and lotions to the scalp, neck or face.	Applying cosmetics.
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SEC. 3. No person shall be issued a Certificate of Registration as a Registered Apprentice by the State Board of Barber Examiners, hereinafter established	Qualifications for issuance of Certificates of Registration.
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(a) Unless such person is at least seventeen years of age.	17 years of age.
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(b) Unless such person passes a satisfactory physical examination prescribed by said Board of Barber Examiners.	Physical examination.
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(c) Unless each person has completed at least a six months' course in a reliable Barber School or College approved by said Board of Barber Examiners.	Six-months' course in barber's school.
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(d) Unless such person passes the examination prescribed by the Board of Barber Examiners and pays the required fees hereinafter enumerated.	Passing of State examination and payment of fees.
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SEC. 4. No Registered Apprentice, registered under the provisions of this act, shall operate a barber shop in the State, but must serve his period of apprenticeship under the direct supervision of a Registered Barber, as required by section five of this act. Provided, however, that no Apprentice nor any person who may qualify as an Apprentice, who is operating a barber shop at the time this bill is enacted into law, shall be affected by the restriction herein relating to the ownership and operation of barber shops by Apprentices, until January first, one thousand nine hundred and thirty.	Registered Apprentice must serve under Registered Barber before opening shop. Such Apprentice who may now be operating shop not to be affected till January 1, 1930.
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SEC. 5. Any person to practice barbering as a Registered Barber, must have worked as a Registered Apprentice for a period of at least eighteen months under the direct supervision of a Registered Barber, and this fact must be demonstrated to the Board of Barber Examiners by the sworn affidavit of three Registered Barbers, or such other methods of proof as the Board may prescribe and deem necessary. A Certificate of Registration as a Registered Barber shall be issued by the Board hereinafter designated, to any person who is qualified under the provisions of this act, or meets the following qualifications:	Registered Barber must have served apprenticeship for 18 months. Affidavit to that effect to be produced. Qualifications for certificate as Registered Barber.
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(a) Who is qualified under the provisions of section three of this act;	Qualified under sec. 3.
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(b) Who is at least nineteen years of age;	19 years of age.
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(c) Who passes a satisfactory physical examination as prescribed by said Board;	Passes physical examination.
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Apprenticeship
for 18 months.

Passes technical
examination.

State Board of
Barber Exam-
iners created,
three members.
Appointed by
Governor.

Each to be bar-
ber of at least
five years' ex-
perience.

Term of office.

Removal for good
cause.

Board to have
office in Raleigh.
Common seal.
Board to elect
own officers.

Full time secre-
tary on annual
salary of \$3,000,
payable out of
revenue pro-
vided for under
this Act.

Duties of
secretary.

To turn over all
moneys collected
and render item-
ized statements.

Bond of \$10,000.

Members of
Board to receive
\$10 per day plus
expenses payable
out of fees col-
lected under
this Act.

(d) Who has practiced as a Registered Apprentice for a period of eighteen months, under the immediate personal supervision of a Registered Barber; and

(e) Who has passed a satisfactory examination, conducted by the Board, to determine his fitness to practice barbering, such examination to be so prepared and conducted, as to determine whether or not the applicant is possessed of the requisite skill in such trade, to properly perform all the duties thereof, including the ability of the applicant in his preparation of tools, shaving, hair-cutting, and all the duties and services incident thereto, and has sufficient knowledge concerning diseases of the face, skin and scalp, to avoid the aggravation and spreading thereof in the practice of said trade.

SEC. 6. A board to be known as the State Board of Barber Examiners is hereby established to consist of three members appointed by the Governor of the State. Each member shall be an experienced barber, who has followed the practice of barbering for at least five years in the State. The members of the first Board appointed shall serve for six years, four years and two years, respectively, after appointed, and members appointed thereafter shall serve for six years. The Governor, at his option, may remove any member for good cause shown and appoint members to fill unexpired terms.

SEC. 7. The Board shall maintain a suitable office in Raleigh, North Carolina, and shall adopt and use a common seal for the authentication of its orders and records. Said Board shall elect its own officers, and in addition thereto, shall elect a full time Secretary, which Secretary shall receive an annual salary not to exceed three thousand dollars, such salary as well as all other expenses of said Board, to be paid only out of the revenue derived from fees collected under the provisions of this act. Said full time Secretary shall keep and preserve all the records of the Board, issue all necessary notices to the barbers of the State, and perform such other duties, clerical and otherwise, as may be imposed upon him by said Board of Barber Examiners. Said full-time Secretary shall turn over, as required by law, all moneys collected by him, and render full, itemized and detailed reports therewith, as required by law. He shall, before entering upon the duties of his office, execute to the State of North Carolina, a satisfactory bond, with a duly licensed bonding company in this State as surety, or other acceptable surety, such bond to be in the penal sum of not less than ten thousand dollars, and conditioned upon the faithful performance of the duties of his office.

SEC. 8. Each member of the Board of Barber Examiners, as herein created, shall receive for his services the sum of ten dollars per day for each day actually spent in the performance of his duties, and shall be reimbursed for his actual necessary

expenses incurred in the discharge of his duties, both per diem allowance and expenses, to be paid only from the funds derived from the fees collected in the administration of this act. The Board shall report annually to the Governor a full statement of its receipts and expenditures, and also a full statement of its work during the year, together with such recommendations as it may deem expedient.

Annual report of Board to Governor.

SEC. 9. Each applicant for an examination shall:

Applicants.

(a) Make application to the Board on blank forms prepared and furnished by the full-time Secretary, such application to contain proof under the applicant's oath of the particular qualifications of the applicant.

Application to Board on blank forms.

(b) Pay to the Board the required fee.

Payment of fee.

(c) All applications for said examination must be filed with the full-time Secretary at least thirty days prior to the actual taking of such examination by applicants.

Applications filed at least 30 days before examination.

SEC. 10. The Board shall conduct examinations of applicants for Certificates of Registration to practice as Registered Barbers, and of applicants for Certificate of Registration to practice as Registered Apprentices, not less than four times each year, at such times and places as will prove most convenient, and as the Board may determine. The examination of applicants for Certificates of Registration as Registered Barbers and Registered Apprentices shall include such practical demonstration and oral and written test as the Board may determine.

Board to conduct examinations not less than four times each year.

SEC. 11. Whenever the provisions of this act have been complied with, the Board shall issue, or have issued, a Certificate of Registration as a Registered Barber or as a Registered Apprentice, as the case may be.

To include practical examinations.

Issuance of certificates to Registered Barbers or Apprentices.

SEC. 12. Persons who have practiced barbering in another state or country, and who move into this State, shall prove and demonstrate their fitness to the Board of Barber Examiners, as herein created, before they will be issued a Certificate of Registration to practice barbering, but said Board may issue such temporary permits as are necessary.

Barbers moving here from other states must demonstrate their fitness.

Temporary permits.

SEC. 13. The procedure for the Registration of present practitioners of barbering shall be as follows:

Procedure for registration.

(a) If such person has been practicing barbering for a shorter period of time than eighteen months, he shall, upon paying the required fee, and making an affidavit to that effect to the Board of Barber Examiners, be issued a Certificate of Registration as an Apprentice.

Certificate of Apprentice to one practicing less than 18 months.

(b) If such person has been practicing barbering in the State of North Carolina for more than eighteen months, he shall upon paying the required fee and making an affidavit to that effect, to the Board of Barber Examiners, be issued a Certificate of Registration as a Registered Barber.

Certificate of Barber to one practicing more than 18 months.

Those not now engaged in practice of barbering required to take examination.

Fees:

As Apprentice, \$3.
Annual license fee, \$1.50.
As Barber, \$5.

Annual license fee, \$3.
Renewals, as of June 30 each year.
For Apprentice, \$1.50.
For Barber, \$3.
Fee for expired Certificate of Barber, \$5; for Apprentice, \$3.
Fees not to be increased.

Following persons exempt from provisions of Act.

Physicians and surgeons.

Medical officers in Army, Navy and Marine Hospital.

Registered nurses.

Self-help students in schools.

Undertakers.

Beauty parlor practitioners.

State Board of Health to make regulations for sanitation of barber shops.

Agents may enter shops for inspection.

Copy of rules to be distributed to barber shops and schools.

To be posted in shops.

(c) All persons, however, who are not actively engaged in the practice of barbering, at the time this bill is enacted into law, shall be required to take the examination herein provided, and otherwise comply with the provisions of this act before engaging in the practice of barbering.

SEC. 14. The fee to be paid by an applicant for a Certificate of Registration to practice barbering, as an Apprentice is three dollars and such fee must accompany his application. The annual license fee of an Apprentice shall be one dollar and fifty cents. The fee to be paid by an applicant for an examination to determine his fitness to receive a Certificate of Registration as a Registered Barber is five dollars. The annual license fee of a Registered Barber shall be three dollars. All licenses, both for Apprentices and for Registered Barbers, shall be renewed as of the thirtieth day of June of each and every year, and such renewals for Apprentices, shall be one dollar and fifty cents, and for Registered Barbers three dollars. The fee for registration of an expired Certificate for Registered Barbers shall be five dollars, and registration of expired Certificate of an Apprentice shall be three dollars. The fees herein set out are not to be increased by the Board of Barber Examiners, but said Board may regulate the payment of said fees and prorate the license fees in such manner as it deems expedient.

SEC. 15. The following persons are exempt from the provisions of this act while engaged in the proper discharge of their professional duties.

(a) Persons authorized under the laws of the State to practice medicine and surgery.

(b) Commissioned medical or surgical officers of the United States Army, Navy, or Marine Hospital Service.

(c) Registered nurses.

(d) Students in schools, colleges and universities, who follow the practice of barbering upon the school, college, or university premises, for the purpose of making a part of their school expenses.

(e) Undertakers.

(f) Persons practicing hair dressing and beauty culture in hairdressing and beauty shops patronized by women.

SEC. 16. The State Board of Health shall have authority to make reasonable rules and regulations for the sanitary management of barber shops and barber schools, and to enforce the same. Its duly appointed agents shall have authority to enter upon and to inspect any barber shop or barber school at any time during business hours. A copy of the rules and regulations adopted by the State Board of Health shall be furnished by the Board to the owner or manager of each barber shop or barber school in the State, and such copy shall be posted in a

conspicuous place in each barber shop or barber school. For the proper enforcement of this section the sum of six thousand dollars (\$6,000.00) is hereby specifically appropriated to the State Board of Health from the fund derived by the collection of the fees set forth in this act; and the said sum of six thousand dollars (\$6,000.00) shall be paid to the said State Board of Health by the State Board of Barber Examiners in quarterly installments of one thousand and five hundred dollars (\$1,500.00), each payable on or before the fifteenth (15th) day of July, October, January and April of each year.

SEC. 17. Every holder of a Certificate of Registration shall display it in a conspicuous place adjacent to or near his work chair.

SEC. 18. Every Registered Barber and every Registered Apprentice, who continues in active practice or service, shall annually, on or before June thirtieth of each year, renew his Certificate of Registration and pay the required fee. Every Certificate of Registration, which has not been renewed during the month of June in any year, shall expire on the first day of July in that year. A Registered Barber or a Registered Apprentice, whose Certificate of Registration has expired, may have his Certificate restored immediately upon payment of the required restoration fee. Any Registered Barber who retires from the practice of barbering for not more than five years, may renew his Certificate of Registration upon payment of the required restoration fee.

SEC. 19. The Board may either refuse to issue or renew, or may suspend or revoke, any Certificate or Registration for any one or combination of the following causes:

1. Conviction of a felony shown by certified copy of the record of the court of conviction.
2. Gross malpractice or gross incompetency.
3. Continued practice by a person knowingly having an infectious or contagious disease.
4. Advertising by means of knowingly false or deceptive statements.
5. Habitual drunkenness or habitual addiction to the use of morphine, cocaine or other habit-forming drugs.
6. The commission of any of the offences described in section twenty-one, sub-divisions three, four and six.

SEC. 20. The Board may neither refuse to issue nor refuse to renew, nor suspend, or revoke any Certificate of Registration, however, for any of these causes, unless the person accused has been given at least twenty days' notice in writing of the charge against him and a public hearing by the Board.

Upon the hearing of any such proceeding, the Board may administer oaths and may procure by its subpoena, the attend-

For this purpose sum of \$6,000 appropriated from funds collectible under Act.
Amount payable annually in quarterly instalments.

Certificates to be displayed.

Annual renewal of certificates by June 30.

Restoration of expired certificates.

Any barber retiring from practice for not more than five years may renew certificate.

Disqualifications for certificate.

Conviction of felony.

Malpractice or incompetency.
Contagious disease.

False advertising.

Drunkenness and addiction to drugs.

Commission of other offenses hereinafter mentioned.

Public hearing.

Procedure in such hearings.

ance of witnesses and the production of relevant books and papers.

Any barber in the State whose case has been passed upon by the Board of Barber Examiners shall have the right and is hereby given the right to appeal to the Superior Court of the State, which Court may in its discretion reverse or modify any order made by the said Board of Barber Examiners.

SEC. 21. Each of the following constitutes a misdemeanor, punishable upon conviction by a fine of not less than ten dollars, nor more than fifty (\$50.00) dollars:

1. The violation of any of the provisions of section one of this act.

2. Permitting any person in one's employ, supervision or control to practice as an apprentice unless that person has a Certificate of Registration as a Registered Apprentice.

3. Permitting any person in one's employ, supervision or control, to practice as a barber unless that person has a Certificate as a Registered Barber.

4. Obtaining or attempting to obtain a Certificate of Registration for money other than required fee, or any other thing of value, or by fraudulent misrepresentations.

5. Practicing or attempting to practice by fraudulent misrepresentations.

6. The wilful failure to display a Certificate of Registration as required by section seventeen.

7. The wilful and continued violation of the reasonable rules and regulations adopted by the State Board of Health for the sanitary management of barber shops and barber schools.

SEC. 22. The Board shall keep a record of its proceedings relating to the issuance, refusal, renewal, suspension, and revocation of Certificates of Registration. This record shall also contain the name, place of business and residence of each Registered Barber and Registered Apprentice, and the date and number of his Certificate of Registration. This record shall be open to public inspection at all reasonable times.

SEC. 23. That the provisions of this act shall apply only to those barber shops maintained and operated in those cities and towns of the State with a population of two thousand or more, as shown by United States census of nineteen hundred and twenty, and to shops maintained and operated within a distance of one mile from the boundary limits of such cities and towns: Provided, that in towns of less population barbers may willingly come into the Association, be bound by its regulations and protected by its benefits: Provided further, this act shall apply to all cities and towns in the County of Bladen irrespective of population.

Right of appeal to Superior Court.

Following are misdemeanors.

Violation of section 1.

Permitting non-registered Barber in one's employ.

Permitting non-registered Barber in one's employ.

Obtaining Certificate by false means.

Fraud.

Failure to display certificate.

Violation of rules of State Board of Health.

Board to keep record of proceedings.

Data on Registrants.

Open to public inspection.

Act effective only in cities and towns of 2,000 and over, upon basis of 1920 census, also within one mile of such places. Other towns may come in under provisions of Act.

All cities and towns in Bladen County affected.

SEC. 24. If any section of this act shall be declared unconstitutional for any reason, the remainder of this act shall not be affected thereby.

Valid parts
of Act upheld.

SEC. 25. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 26. This act shall be in force from and after June thirtieth, one thousand nine hundred and twenty-nine.

Act effective
June 30, 1929.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 120

AN ACT TO PROVIDE A SYSTEM OF WORKMEN'S COMPENSATION IN THE STATE OF NORTH CAROLINA AND TO FURTHER PROVIDE FOR SECURING THE PAYMENT OF SUCH COMPENSATION.

The General Assembly of North Carolina do enact:

SHORT TITLE

SECTION 1. That this act shall be known and cited as "The North Carolina Workmen's Compensation Act."

Title of Act.

DEFINITIONS

SEC. 2. When used in this act, unless the context otherwise requires—

Definitions.

(a) The term "employment" includes employment by the State and all political subdivisions thereof, and all public and quasi-public corporations therein and all private employments in which five or more employees are regularly employed in the same business or establishment, except agriculture and domestic service.

"Employment."

(b) The term "employee" means every person engaged in an employment under any appointment or contract of hire or apprenticeship, express or implied, oral or written, including aliens, and also including minors, whether lawfully or unlawfully employed, but excluding persons whose employment is both casual and not in the course of the trade, business, profession or occupation of his employer, and as relating to those so employed by the State, the term "employee" shall include all officers and employees of the State, except only such as are elected by the people, or by the General Assembly, or appointed by the Governor, either with or without the confirmation of the Senate; as relating to municipal corporations and political subdivisions of the State, the term "employee" shall include all officers and employees thereof, except such as are elected by the people or elected by the council or other governing body of said municipal corporation or political subdivision, who act in purely administrative capacities, and to serve for a definite

State, corporate
and private
employment.
Exceptions: Ag-
riculture and
domestic service.

"Employee."
Persons under
contracts of hire,
including aliens
and minors.

Casual employees
excluded.

All State officers
and employees
included except
those elected
by people or
appointed by
Governor.

Reference to employee in-cludes legal rep-resentatives and dependents.

"Employer" in-cludes State and all corporate and private enter-prises and legal representatives of deceased employer.

"Person."

"Average weekly wages" means earnings of in-jured employee for next pre-ceding 52 weeks divided by 52. Calculation when employee lost more than seven days con-secutively.

Where employ-ment was less than 52 weeks.

Computation in case of casual employment.

Other methods of computation may be re-sorted to in ex-ceptional cases.

Other allowances considered wages.

"Injury" and "personal in-jury." Disease not in-cluded unless directly caused by accident.

term of office. Any reference to an employee who has been in-jured shall, when the employee is dead, include also his legal representative, dependents, and other persons to whom com-pensation may be payable.

(c) The term "employer" means the State and all political subdivisions thereof, all public and quasi-public corporations therein, every person carrying on any employment and the legal representative of a deceased person or the receiver or trustee of any person.

(d) The term "person" means individual, partnership, as-sociation or corporation.

(e) "Average weekly wages" shall mean the earnings of the injured employee in the employment in which he was working at the time of the injury during the period of fifty-two weeks immediately preceding the date of the injury, divided by fifty-two; but if the injured employee lost more than seven con-secutive calendar days at one or more times during such period, although not in the same week, then the earnings for the re-mainder of such fifty-two weeks shall be divided by the number of weeks remaining after the time so lost has been deducted. Where the employment prior to the injury extended over a period of less than fifty-two weeks, the method of dividing the earnings during that period by the number of weeks and parts thereof during which the employee earned wages shall be followed; provided, results fair and just to both parties will be thereby obtained. Where, by reason of a shortness of time during which the employee has been in the employment of his employer or the casual nature or terms of his employment, it is impracticable to compute the average weekly wages as above defined, regard shall be had to the average weekly amount which during the fifty-two weeks previous to the injury was being earned by a person of the same grade and character em-ployed in the same class of employment in the same locality or community.

But where for exceptional reasons the foregoing would be unfair, either to the employer or employee, such other method of computing average weekly wages may be resorted to as will most nearly approximate the amount which the injured em-ployee would be earning were it not for the injury.

Wherever allowances of any character made to an employee in lieu of wages are specified part of the wage contract they shall be deemed a part of his earnings.

(f) "Injury" and "personal injury" shall mean only in-jury by accident arising out of and in the course of the em-ployment, and shall not include a disease in any form, except where it results naturally and unavoidably from the accident.

(g) The term "carrier" or "insurer" means any person or fund authorized under Section 67 to insure under this act, and includes self-insurers.

"Carrier" or
"insurer."

(h) The term "commission" means the North Carolina Industrial Commission, to be created under the provisions of this act.

"Commission."

(i) The term "disability" means incapacity because of injury to earn the wages which the employee was receiving at the time of injury in the same or any other employment.

"Disability."

(j) The term "death" as a basis for a right to compensation means only death resulting from an injury.

"Death."

(k) The term "compensation" means the money allowance payable to an employee or to his dependents as provided for in this act, and includes funeral benefits provided herein.

"Compensation."

Includes funeral
benefits.

(l) The term "child" shall include a posthumous child, a child legally adopted prior to the injury of the employee, and a stepchild or acknowledged illegitimate child dependent upon the deceased, but does not include married children unless wholly dependent upon him. "Grandchild" means a child as above defined of a child as above defined. "Brother" and "sister" include stepbrothers and stepsisters, half brothers and half sisters, and brothers and sisters by adoption, but does not include married brothers nor married sisters unless wholly dependent on the employee. "Child," "grandchild," "brother," and "sister" include only persons who at the time of the death of the deceased employee are under eighteen years of age.

"Child" includes
posthumous,
legally adopted
or acknowledged
illegitimate de-
pendent child.

Married children
not dependent
excluded.

"Grandchild"
same as
"Brother" and
"Sister."

All must be
under 18 years
of age.

(m) The term "parent" includes step-parents and parents by adoption, parents-in-law, and any person who for more than three years prior to the death of the deceased employee stood in the place of a parent to him, if dependent on the injured employee.

"Parent."

(n) The term "widow" includes only the decedent's wife living with or dependent for support upon him at the time of his death; or living apart for justifiable cause or by reason of his desertion at such time.

"Widow."

(o) The term "widower" includes only the decedent's husband who at the time of her death lived with her and was dependent for support upon her.

"Widower."

(p) The term "adoption" or "adopted" means legal adoption prior to the time of the injury.

"Adoption" or
"adopted."

(q) The singular includes the plural and the masculine includes the feminine and neuter.

Number and
gender.

(r) In all claims for compensation for hernia or rupture, resulting from injury by accident arising out of and in the course of the employee's employment, it must be definitely

In claims for
hernia or rup-
ture it must be
proved to Com-
mission that:

Injury re-
sulted in.

Appeared
suddenly.

Accompanied
by pain.

Immediately
followed
accident.

Did not exist
prior to accident.

Hernia to be
treated by
radical oper-
ation.

If death ensues,
injury deemed
to have
caused it.

Disability after
operation,
compensation to
be made ac-
cordingly.

Refusal of em-
ployee to submit
to operation
benefits cease
during refusal
unless operation
would be
dangerous.

Rights and
remedies.
Pending litiga-
tion unaffected.

Application
of Act.

All employers
and employees
presumed to
have come under
provisions of
Act unless
notice is given
prior to
any injury.

Even after
notice of non-
acceptance em-
ployer or em-
ployee may waive
exemption.

Either of such
notices must be
given 30 days
prior to injury.

proven to the satisfaction of the Industrial Commission:

FIRST. That there was an injury resulting in hernia or rupture.

SECOND. That the hernia or rupture appeared suddenly.

THIRD. That it was accompanied by pain.

FOURTH. That the hernia or rupture immediately followed an accident.

FIFTH. That the hernia or rupture did not exist prior to the accident for which compensation is claimed.

All hernia or rupture, inguinal, femoral or otherwise, so proven to be the result of an injury by accident arising out of and in the course of employment, shall be treated in a surgical manner by a radical operation. If death results from such operation, the death shall be considered as a result of the injury, and compensation paid in accordance with the provisions of Section 38. In non-fatal cases, if it is shown by special examination, as provided in Section 27, that the injured employee has a disability resulting after the operation, compensation for such disability shall be paid in accordance with the provisions of this act.

In case the injured employee refuses to undergo the radical operation for the cure of said hernia or rupture, no compensation will be allowed during the time such refusal continues. If, however, it is shown that the employee has some chronic disease, or is otherwise in such physical condition that the Commission considers it unsafe for the employee to undergo said operation, the employee shall be paid compensation in accordance with the provisions of this act.

RIGHTS AND REMEDIES

SEC. 3. The provisions of this act shall not affect pending litigations.

APPLICATION

SEC. 4. From and after the taking effect of this act every employer and employee, except as herein stated, shall be presumed to have accepted the provisions of this act respectively to pay and accept compensation for personal injury or death by accident arising out of and in the course of the employment, and shall be bound thereby, unless he shall have given, prior to any accident resulting in injury or death, notice to the contrary in the manner herein provided.

NOTICE OF NON-ACCEPTANCE AND WAIVER OF EXEMPTION

SEC. 5. Either an employer or an employee, who has exempted himself by proper notice from the operation of this act, may at any time waive such exemption, and thereby accept the provisions of this act by giving notice as herein provided.

The notice of non-acceptance of the provisions of this act and notice of waiver of exemption heretofore referred to shall be

given thirty days prior to any accident resulting in injury or death: *Provided*, that if any such accident occurred less than thirty days after the date of employment, notice of such exemption or acceptance given at the time of employment shall be sufficient notice thereof. The notice shall be in writing or print, in substantially the form prescribed by the Industrial Commission, and shall be given by the employer by posting the same in a conspicuous place in the shop, plant, office, room, or place where the employee is employed, or by serving it personally upon him; and shall be given by the employee by sending the same in registered letter, addressed to the employer at his last known residence or place of business, or by giving it personally to the employer or any of his agents upon whom a summons in civil action may be served under the laws of the State. A copy of the notice in prescribed form shall also be filed with the Industrial Commission.

Notice where employment has existed less than 30 days.

Details of notice.

Posting of notice by employer.

Notice by employee.

Copy to be filed with Commission

In any suit by an employer or an employee who has exempted himself by proper notice from the application of this act, a copy of such notice duly certified by the Industrial Commission shall be admissible in evidence as proof of such exemption.

Notices admissible in evidence.

PRESUMPTION AS TO CONTRACT OF SERVICE

SEC. 6. Every contract of service between any employer and employee covered by this act, written or implied, now in operation or made or implied prior to the taking effect of this act, shall, after the act has taken effect, be presumed to continue, subject to the provisions of this act; and every such contract made subsequent to the taking of this act shall be presumed to have been made subject to the provisions of this act, unless either party shall give notice, as provided in Section 5, to the other party to such contract that the provisions of this act other than Sections 15, 16, 17, and 66 are not intended to apply.

Presumption as to Contract of Service.

Contracts of employment presumed to come under provisions of Act unless notice given.

A like presumption shall exist equally in the case of all minors, unless notice of the same character be given by or to the parent or guardian of the minor.

Presumption same in case of minors.

SEC. 7. No contract or agreement, written or implied, no rule, regulation, or other device shall in any manner operate to relieve an employer, in whole or in part, of any obligation created by this act, except as herein otherwise expressly provided.

No special contract or agreement can relieve an employer of obligations hereunder.

SEC. 8. Neither the State nor any municipal corporation within the State, nor any political subdivision thereof, nor any employee of the State or of any such corporation or subdivision, shall have the right to reject the provisions of this act relative to payment and acceptance of compensation, and the provisions of Sections 5, 6, 15, 16, and 17 shall not apply to them.

Neither State nor employees thereof may reject provisions of Act.

Certain sections inapplicable as to them.

Injuries and deaths prior to Act unaffected.

Employer to secure payment of compensation.

SEC. 9. The provisions of this act shall not apply to injuries or deaths, nor to accidents which occurred prior to the taking effect of this act.

SEC. 10. Every employer who accepts the compensation provisions of this act shall secure the payment of compensation to his employees in the manner hereinafter provided; and while such security remains in force, he or those conducting his business shall only be liable to any employee who elects to come under this act for personal injury or death by accident to the extent and in the manner herein specified.

Other rights and remedies excluded by Act.

Right reserved to sue tortfeasors other than employers. Only one award will be allowed, however.

Injury to minor illegally employed is compensable.

Acceptance of award hereunder subrogates employer to rights of employee against third party.

Employer may institute action before award is made hereunder.

SEC. 11. The rights and remedies herein granted to an employee where he and his employer have accepted the provisions of this act, respectively, to pay and accept compensation on account of personal injury or death by accident, shall exclude all other rights and remedies of such employees, his personal representative, parents, dependents or next in kin, as against employer at common law, or otherwise, on account of such injury, loss of service, or death; *provided, however*, that when such employee, his personal representative or other person may have a right to recover damages for such injury, loss of service, or death from any person other than such employer, he may institute an action at law against such third person or persons before an award is made under this act, and prosecute the same to its final determination; but either the acceptance of an award hereunder, or the procurement of a judgment in an action at law, shall be a bar to proceeding further with the alternate remedy. In all cases where an employer and employee have accepted the Workmen's Compensation Act, as hereinbefore provided, any injury to a minor while employed contrary to the laws of this State shall be compensable under this act the same and to the same extent as if said minor employee was an adult.

The acceptance of an award under this act against an employer for compensation for the injury or death of an employee shall operate as an assignment to the employer of any right to recover damages which the injured employee or his personal representative or other person may have against any other party for such injury or death; and such employer shall be subrogated to any such right, and may enforce, in his own name or in the name of the injured employee or his personal representative the legal liability of such other party. If the injured employee, his personal representative or other person entitled so to do, has made a claim under this act against his employer, and has not proceeded against such other party, the employer may, in order to prevent the loss of his rights by the passage of time, institute such action prior to the making of an award hereunder.

The amount of compensation paid by the employer, or the amount of compensation to which the injured employee or his dependents are entitled, shall not be admissible as evidence in any action brought to recover damages, but any amount collected by the employer under the provisions of this section in excess of the amount paid by the employer, or for which he is liable, shall be held by the employer for the benefit of the injured employee or other person entitled thereto, less such amounts as are paid by the employer for reasonable expenses and attorney's fees when approved by the Commission; *provided*, that no compromise settlement shall be made by the employer or insurance carrier in the exercise of such right of subrogation without the approval of the Industrial Commission being first had and obtained.

When any employer is insured against liability for compensation with any insurance carrier, and such insurance carrier shall have paid any compensation for which the employer is liable or shall have assumed the liability of the employer therefor, it shall be subrogated to all the rights and duties of the employer, and may enforce any such rights in its own name or in the name of the injured employee or his personal representative: *Provided, however*, nothing herein shall be construed as conferring upon insurance carriers any other or further rights than those existing in the employer at the time of the injury to his employee, anything in the policy of insurance to the contrary notwithstanding.

SEC. 12. Nothing in this act shall be construed to relieve any employer or employee from penalty for failure or neglect to perform any statutory duty.

SEC. 13. No compensation shall be payable if the injury or death was occasioned by the intoxication of the employee or by the wilful intention of the employee to injure or kill himself or another. When the injury or death is caused by the wilful failure of the employer to comply with any statutory requirement or any lawful order of the Commission, compensation shall be increased ten per cent. When the injury or death is caused by the wilful failure of the employee to use a safety appliance or perform a statutory duty or by the wilful breach of any rule or regulation adopted by the employer and approved by the Commission and brought to the knowledge of the employee prior to the injury, compensation shall be reduced ten per cent. The burden of proof shall be upon him who claims an exemption or forfeiture under this section.

SEC. 14. (a) This act shall not apply to railroads or railroad employees nor in any way repeal, amend, alter or affect Article seven (7) of Chapter sixty-seven (67) of the Consolidated Statutes of North Carolina, or any section thereof,

Amount of compensation paid by employer not admissible in evidence in any damage action.

Any amount collected by employer in excess of compensation paid to employee held for benefit of latter less amount of reasonable expenses.

No compromise to be made without consent of Commission.

Insurance carrier subrogated to rights of employer.

Employer not relieved from performing statutory duty.

Intoxication or wilful neglect of employee bars right to compensation.

Wilful disobedience of statutory duty increases compensation 10%, as to employer.

As to employee, reduces it 10%. Burden of proof.

Railroads excepted from provisions of Act.

Consolidated Statutes art. 7, ch. 67, preserved.

Act inadmissible in evidence as to those not coming under it.

Certain classes of employment excepted from Act.

Minimum of five employees necessary.

Other exceptions: State and County prisoners.

Sellers of agricultural products on commission.

Employers who do not elect to be bound by Act may not use certain defenses in damage suits:

Contributory negligence.
Fellow-servant's negligence.

Assumption of risk.

Adhering employer may use such defenses against non-adhering employee.

Defenses denied to non-adhering employer as against non-adhering employee.

Settlements allowed in accordance with Act.

Approval of Commission necessary.

relating to the liability of railroads for injuries to employees; nor, upon the trial of any action in tort for injuries not coming under the provisions of this act, shall any provision herein be placed in evidence or be permitted to be argued to the jury.

(b) This act shall not apply to casual employees, farm laborers, Federal Government employees in North Carolina, and domestic servants, nor to employees of such persons, nor to any person, firm or private corporation that has regularly in service less than five employees in the same business within this State, unless such employees and their employers voluntarily elect, in the manner hereinafter specified, to be bound by this act.

(c) This act shall not apply to State prisoners nor to County convicts.

(d) This act shall not apply to persons, firms or corporations engaged in selling agricultural products for the producers thereof on commission or for other compensation, paid by the producers, provided the product is prepared for sale by the producer.

SEC. 15. An employer who elects not to operate under this act shall not, in any suit at law instituted by an employee subject to this act to recover damages for personal injury or death by accident, be permitted to defend any such suit at law upon any or all of the following grounds:

(a) That the employee was negligent.

(b) That the injury was caused by the negligence of a fellow employee.

(c) That the employee has assumed the risk of the injury.

SEC. 16. An employee who elects not to operate under this act shall, in any action to recover damages for personal injury or death brought against an employer accepting the compensation provisions of this act, proceed at common law, and the employer may avail himself of the defenses of contributory negligence, negligence of a fellow servant, and assumption of risk, as such defenses exist at common law.

SEC. 17. When both the employer and employee elect not to operate under this act, the liability of the employer shall be the same as though he alone rejected the terms of this act, and in any suit brought against him by such employee the employer shall not be permitted to avail himself of any of the common-law defenses cited in section fifteen.

SEC. 18. Nothing herein contained shall be construed so as to prevent settlements made by and between the employee and employer so long as the amount of compensation and the time and manner of payment are in accordance with the provisions of this act. A copy of such settlement agreement shall be filed by employer with and approved by the Industrial Commission.

SEC. 18½. Compensation under this act shall be paid periodically, promptly and directly to the person entitled thereto unless otherwise specifically provided.

Prompt payment of compensation required.

(a) The first installment of compensation payable under the terms of an agreement shall become due on the fourteenth day after the employer has knowledge of the injury or death, on which date all compensation then due shall be paid. Thereafter compensation shall be paid in installments weekly except where the Commission determines that payment in installments should be made monthly or at some other period.

When first installment is due under agreement.

Other installments weekly.

(b) The first installment of compensation payable under the terms of an award by the Commission, or under the terms of a judgment of the court upon an appeal from such an award, shall become due seven days from the date of such an award or from the date of such a judgment of the court, on which date all compensation then due shall be paid. Thereafter compensation shall be paid in installments weekly, except where the Commission determines that payment in installments shall be made monthly or in some other manner.

When first installment is due under award.

Other installments weekly.

(c) Upon making the first payment, and upon suspension of payment for any cause, the employer shall immediately notify the Commission, in accordance with the form prescribed by the Commission, that payment of compensation has begun or has been suspended, as the case may be.

Notice to Commission of payments begun or suspended.

(d) If any installment of compensation payable in accordance with the terms of an agreement approved by the Commission without an award is not paid within fourteen days after it becomes due, as provided in sub-division (a) of this section, or if any installment of compensation payable in accordance with the terms of an award by the Commission is not paid within fourteen days after it becomes due, as provided in sub-division (b) of this section, there shall be added to such unpaid installment an amount equal to 10 per centum thereof, which shall be paid at the same time as, but in addition to, such installment, unless such non-payment is excused by the Commission after a showing by the employer that owing to conditions over which he had no control such installment could not be paid within the period prescribed for the payment.

10% penalty for failure to make payments as provided for.

(e) Within sixteen days after final payment of compensation has been made, the employer shall send to the Commission a notice, in accordance with a form prescribed by the Commission, stating that such final payment has been made, the total amount of compensation paid, the name of the employee and of any other person to whom compensation has been paid, the date of the injury or death, and the date to which compensa-

Notice to Commission as to final payment.

What notice shall contain.

Civil penalty for failure to give notice.

Liability of principal contractor remains where he subcontracts without getting Commission certificate that sub-contractor has complied with sec. 67.

Principal contractor relieved when certificate is obtained.

Cost of certificate, 25c.

Such contractors may recover amount paid as compensation of those who would have been liable therefor.

Order in which contractors are liable.

Priority of compensation claims against assets of employer.

Claims unassignable and are exempt from taxes and debts.

Agreement of employee to contribute to insurance premium is invalid.

Deduction by employer for such purpose made misdemeanor.

tion has been paid. If the employer fails to so notify the Commission within such time, the Commission shall assess against such employer a civil penalty in the amount of \$25.00.

SEC. 19. Any principal contractor, intermediate contractor, or sub-contractor who shall sublet any contract for the performance of any work without requiring from such subcontractor or obtaining from the Industrial Commission a certificate, issued by the Industrial Commission, stating that such sub-contractor has complied with Section 67 hereof, shall be liable to the same extent as such sub-contractor for the payment of compensation and other benefits under this act on account of the injury or death of any employee of such sub-contractor, due to an accident arising out of and in the course of the performance of the work covered by such sub-contract. If the principal contractor, intermediate contractor, or sub-contractor shall obtain such certificate at the time of sub-letting such contract to sub-contractor, they shall not thereafter be held liable to any employee of such sub-contractor for compensation or other benefits under this act. The Industrial Commission, upon demand, shall furnish such certificate, and may charge therefor the cost thereof, not to exceed twenty-five (25) cents.

Any principal contractor, intermediate contractor, or sub-contractor paying compensation or other benefits under this act, under the foregoing provisions of this section, may recover the amount so paid from any person, persons, or corporation who, independently of such provision, would have been liable for the payment thereof.

Every claim filed with the Industrial Commission under this section shall be instituted against all parties liable for payment, and said Commission, in its award, shall fix the order in which said parties shall be exhausted, beginning with the immediate employer.

SEC. 20. All rights of compensation granted by this act shall have the same preference or priority for the whole thereof against the assets of the employer as is allowed by law for any unpaid wages for labor.

SEC. 21. No claim for compensation under this act shall be assignable, and all compensation and claims therefor shall be exempt from all claims of creditors and from taxes.

No agreement by an employee to pay any portion of premium paid by his employer to a carrier or to contribute to a benefit fund or department maintained by such employer for the purpose of providing compensation or medical services and supplies as required by this act shall be valid, and any employer who makes a deduction for such purpose from the pay of any employee entitled to the benefits of this act shall be guilty of a misdemeanor and upon conviction thereof shall be punished

by a fine of not more than \$500.00. No agreement by an employee to waive his right to compensation under this act shall be valid.

COMPENSATION SCHEDULE

SEC. 22. Every injured employee or his representative shall immediately on the occurrence of an accident, or as soon thereafter as practicable, give or cause to be given to the employer a written notice of the accident, and the employee shall not be entitled to physician's fees nor to any compensation which may have accrued under the terms of this act prior to the giving of such notice, unless it can be shown that the employer, his agent or representative, had knowledge of the accident, or that the party required to give such notice had been prevented from doing so by reason of physical or mental incapacity, or the fraud or deceit of some third person; but no compensation shall be payable unless such written notice is given within thirty days after the occurrence of the accident or death, unless reasonable excuse is made to the satisfaction of the Industrial Commission for not giving such notice, and the Commission is satisfied that the employer has not been prejudiced thereby.

SEC. 23. The notice provided in the foregoing section shall state in ordinary language the name and address of the employee, the time, place, nature, and cause of the accident, and of the resulting injury or death; and shall be signed by the employee or by a person on his behalf, or, in the event of his death, by any one or more of his dependents, or by a person in their behalf.

No defect or inaccuracy in the notice shall be a bar to compensation unless the employer shall prove that his interest was prejudiced thereby, and then only to such extent as the prejudice.

Said notice shall be given personally to the employer or any of his agents upon whom a summons in civil action may be served under the laws of the State, or may be sent by registered letter addressed to the employer at his last known residence or place of business.

SEC. 24. The right to compensation under this act shall be forever barred unless a claim be filed with the Industrial Commission within one year after the accident, and if death results from the accident, unless a claim be filed with the Commission within one year thereafter.

SEC. 25. Medical, surgical, hospital and other treatment, including medical and surgical supplies as may reasonably be required, for a period not exceeding ten weeks from date of injury to effect a cure or give relief and for such additional time as in the judgment of the Commission will tend to lessen the period of compensation disability, and in addition

Punishment.
Agreement to
waive right
to compensation
invalid.
Compensation
schedule.

Written notice of
accident to
employer.

Within 30 days.

What notice is
to contain.

Defects in
notice no bar.

Notice given to
employer or
agent personally.
Or by registered
letter.

Right to com-
pensation for-
ever barred after
one year.

Medical supplies
and treatment.

Artificial
members.

Attending
physician.

Refusal of em-
ployee to accept
medical treat-
ment bars re-
covery while re-
fusal continues.

Commission may
order medical
care at expense
of employer,
where latter
neglects to.

Liability of
employer for
medical treat-
ment measured
by average cost
in community.

Employer not
liable for mal-
practice of
physician in mat-
ter of damages,
but only to
compensate for
consequences in
aggravation of
injury.

Medical examina-
tion of employee
from time
to time.

thereto such original artificial members as may be reasonably necessary at the end of the healing period shall be provided by the employer. In case of a controversy arising between employer and employee, the Industrial Commission may order such further medical, surgical, hospital or other treatment as may in the discretion of the Commission be necessary. During the whole or any part of the remainder of disability resulting from the injury the employer may, at his own option, continue to furnish or cause to be furnished, free of charge to the employee, and the employee shall accept an attending physician, unless otherwise ordered by the Industrial Commission, and in addition such surgical and hospital service and supplies as may be deemed necessary by said attending physician or the Industrial Commission. The refusal of the employee to accept any medical, hospital, surgical or other treatment when provided by the employer, or ordered by the Industrial Commission, shall bar said employee from further compensation until such refusal ceases, and no compensation shall at any time be paid for the period of suspension unless, in the opinion of the Industrial Commission the circumstances justified the refusal, in which case the Industrial Commission may order a change in the medical or hospital service. If in an emergency on account of the employer's failure to provide the medical care as herein specified a physician other than provided by the employer is called to treat the injured employee, the reasonable cost of such service shall be paid by the employer if ordered so to do by the Industrial Commission.

SEC. 26. The pecuniary liability of the employer for medical, surgical, hospital service or other treatment required, when ordered by the Commission, shall be limited to such charges as prevail in the same community for similar treatment of injured persons of a like standard of living when such treatment is paid for by the injured person, and the employer shall not be liable in damages for malpractice by a physician or surgeon furnished by him pursuant to the provisions of this section, but the consequences of any such malpractice shall be deemed part of the injury resulting from the accident, and shall be compensated for as such.

SEC. 27. After an injury, and so long as he claims compensation, the employee, if so requested by his employer or ordered by the Industrial Commission, shall submit himself to examination, at reasonable times and places, by a duly qualified physician or surgeon designated and paid by the employer or the Industrial Commission. The employee shall have the right to have present at such examination any duly qualified physician or surgeon provided and paid by him. No fact communicated to or otherwise learned by any physician or surgeon who may

have attended or examined the employee, or who may have been present at any examination, shall be privileged, either in hearings provided for by this act or any action at law brought to recover damages against any employer who may have accepted the compensation provisions of this act. If the employee refuses to submit himself to or in any way obstructs such examination requested by and provided for by the employer, his right to compensation and his right to take or prosecute any proceedings under this act shall be suspended until such refusal or objection ceases, and no compensation shall at any time be payable for the period of compensation, unless in the opinion of the Industrial Commission the circumstances justify the refusal or obstruction. The employer, or the Industrial Commission, shall have the right in any case of death to require an autopsy at the expense of the party requesting the same.

Facts of examinations not privileged.

Refusal of employee to be examined suspends compensation during refusal.

Right of autopsy.

SEC. 28. No compensation shall be allowed for the first seven calendar days of disability resulting from an injury, except the benefits provided for in Section 25: *Provided, however*, that in case the injury results in disability of more than twenty eight (28) days, the compensation shall be allowed from the date of the disability.

No compensation allowed for first seven days unless injury continues 28 days.

SEC. 29. Where the incapacity for work resulting from the injury is total, the employer shall pay, or cause to be paid, as hereinafter provided, to the injured employee during such total disability, a weekly compensation equal to 60 per centum of his average weekly wages, but not more than eighteen dollars, nor less than seven dollars, a week; and in no case shall the period covered by such compensation be greater than four hundred weeks, nor shall the total amount of all compensation exceed six thousand dollars. In case of death the total sum paid shall be six thousand dollars less any amount that may have been paid as partial compensation during the period of disability, payable in one sum to the personal representative of deceased.

In event of total incapacity, rate of compensation 60% of wages weekly, but not more than \$18 or less than \$7 for not more than 400 weeks.

Total paid not to exceed \$6,000. Death: \$6,000 less amounts paid during incapacity. Payable in one sum.

SEC. 30. Except as otherwise provided in the next section hereafter, where the incapacity for work resulting from the injury is partial, the employer shall pay, or cause to be paid, as hereinafter provided, to the injured employee during such disability, a weekly compensation equal to 60 per centum of the difference between his average weekly wages before the injury and the average weekly wages which he is able to earn thereafter, but not more than eighteen dollars a week, and in no case shall the period covered by such compensation be greater than three hundred weeks from the date of injury. In case the

Partial incapacity: 60% of difference between former and present wages.

Not more than \$18 a week for not longer than 300 weeks. Pre-rating where total disability results in partial.

partial disability begins after a period of total disability, the latter period shall be deducted from the maximum period herein allowed for partial disability.

Other rates of compensation.

SEC. 31. In cases included by the following schedule, the disability in each case shall be deemed to continue for the period specified, and the compensation so paid for such injury shall be specified therein, to-wit:

Loss of thumb.

(a) For the loss of a thumb, sixty per centum of the average weekly wages during sixty weeks.

First finger.

(b) For the loss of a first finger, commonly called the index finger, sixty per centum of the average weekly wages during thirty-five weeks.

Second finger.

(c) For the loss of a second finger, sixty per centum of average weekly wages during thirty weeks.

Third finger.

(d) For the loss of a third finger, sixty per centum of average weekly wages during twenty weeks.

Fourth finger.

(e) For the loss of a fourth finger, commonly called the little finger, sixty per centum of average weekly wages during fifteen weeks.

First phalange.

(f) The loss of the first phalange of the thumb or any finger shall be considered to be equal to the loss of one-half of such thumb or finger, and the compensation shall be for one-half of the periods of time above specified.

More than one phalange considered loss of entire finger.

(g) The loss of more than one phalange shall be considered the loss of the entire finger or thumb; *Provided, however*, that in no case shall the amount received for more than one finger exceed the amount provided in this schedule for the loss of a hand.

Great toe.

(h) For the loss of a great toe, sixty per centum of the average weekly wages during thirty weeks.

Other toes.

(j) For the loss of one of the toes other than a great toe, sixty per centum of average weekly wages during ten weeks.

First phalange of any toe.

(k) The loss of the first phalange of any toe shall be considered to be equal to the loss of one-half of such toe, and the compensation shall be for one-half of the periods of time above specified.

More than one phalange considered loss of entire toe.
Hand.

(l) The loss of more than one phalange shall be considered as the loss of the entire toe.

Arm.

(m) For the loss of a hand, sixty per centum of the average weekly wages during one hundred and fifty weeks.

Foot.

(n) For the loss of an arm, sixty per centum of average weekly wages during two hundred weeks.

Leg.

(o) For the loss of a foot, sixty per centum of average weekly wages during one hundred and twenty-five weeks.

(p) For the loss of a leg, sixty per centum of average weekly wages during one hundred and seventy-five weeks.

(q) For the loss of an eye, sixty per centum of the average weekly wages during one hundred weeks.

(r) The loss of both hands or both arms, or both feet, or both legs or both eyes, or any two thereof shall constitute total and permanent disability, to be compensated according to the provisions of Section 29.

(s) For the complete loss of hearing in one ear, sixty per centum of average weekly wages during seventy weeks; for the complete loss of hearing in both ears, sixty per centum of average weekly wages during one hundred and fifty weeks.

(t) Total loss of use of a member or loss of vision of an eye shall be considered as equivalent to the loss of such member or eye. The compensation for partial loss of or for partial loss of use of a member or for partial loss of vision of an eye shall be such proportion of the payments above provided for total loss as such partial loss bears to total loss. Loss of both arms, hands, legs, or vision in both eyes shall be deemed permanent total disability, and shall be compensated under Section 29.

In case of serious facial or head disfigurement, the Industrial Commission shall award proper and equitable compensation not to exceed \$2,500.00.

The weekly compensation payments referred to in this section shall all be subject to the same limitations as to maximum and minimum as set out in Section 29; provided, however, that the foregoing schedule of compensation shall not be deemed to apply and compensate for serious disfigurement resulting from any injury to any employee received while in and about the duties of his employment. And provided, further, that the Industrial Commission created by this act shall have power and authority to make and award a reasonable compensation for any serious bodily disfigurement received by any employee within the meaning of this act, not to exceed twenty-five hundred (\$2500) dollars.

SEC. 32. If an injured employee refuses employment procured for him suitable to his capacity he shall not be entitled to any compensation at any time during the continuance of such refusal, unless in the opinion of the Industrial Commission such refusal was justified.

SEC. 33. If an employee has a permanent disability or has sustained a permanent injury in service in the Army or Navy of the United States, or in another employment other than that in which he received a subsequent permanent injury by accident, such as specified in Section 31, he shall be entitled to compensation only for the degree of disability which would have resulted from the later accident if the earlier disability or injury had not existed.

Eye.

Both hands, or arms, or feet, or legs, or eyes or any two thereof considered permanent disability.

Loss of hearing in one ear.

Both ears.

Total loss of use of member or vision of one eye.

Partial loss in such cases.

Loss of use of any two members considered permanent total disability.

Facial or head disfigurement, compensation not to exceed \$2,500.

Serious bodily disfigurement, compensation not to exceed \$2500.

Refusal of injured employee to accept suitable employment suspends compensation during refusal.

Where employee has received permanent disability in some other employment, compensation to be made by prorating.

Where employee receives an injury when being compensated for former injury, he shall be paid only for one allowing largest amount over longest period, unless later injury be permanent.

How compensation is to be paid for two injuries.

Extension of period, not amount of weekly wages and not to exceed 500 weeks.

Cases where employer is liable only for subsequent injury.

Accidents taking place outside State compensable if contract of employment was made here.

Unless service was to be rendered exclusively elsewhere.

Where employee is receiving compensation from another state, he will not be permitted to receive more than total allowed hereunder.

Where injured employee dies before total compensation is paid, balance is to be paid to next of kin.

If employer is liable for death, and makes full compensation therefor, then weekly payments cease.

SEC. 34. If an employee receives an injury for which compensation is payable, while he is still receiving or entitled to compensation for a previous injury in the same employment, he shall not at the same time be entitled to compensation for both injuries, unless the later injury be a permanent injury such as specified in Section 31; but he shall be entitled to compensation for that injury and from the time of that injury which will cover the longest period and the largest amount payable under this act.

SEC. 35. If any employee receives a permanent injury as specified in Section 31, after having sustained another permanent injury in the same employment, he shall be entitled to compensation for both injuries, but the total compensation shall be paid by extending the period and not by increasing the amount of weekly compensation, and in no case exceeding five hundred weeks.

If an employee has previously incurred permanent partial disability through the loss of a hand, arm, foot, leg, or eye, and by subsequent accident incurs total permanent disability through the loss of another member, the employer's liability is for the subsequent injury only.

SEC. 36. Where an accident happens while the employee is employed elsewhere than in this State which would entitle him or his dependents to compensation if it had happened in this State, the employee or his dependents shall be entitled to compensation, if the contract of employment was made in this State, if the employer's place of business is in this State, and if the residence of the employee is in this State; provided his contract of employment was not expressly for service exclusively outside of the State; *provided, however*, if an employee shall receive compensation or damages under the laws of any other State nothing herein contained shall be construed so as to permit a total compensation for the same injury greater than is provided for in this act.

SEC. 37. When an employee receives or is entitled to compensation under this act for an injury covered by Section 31, and dies from any other cause than the injury for which he was entitled to compensation, payment of the unpaid balance of compensation shall be made to his next of kin dependent upon him for support, in lieu of the compensation the employee would have been entitled to had he lived.

Provided, however, that if the death is due to a cause that is compensable under this act, and the dependents of such employee are awarded compensation therefor, all right to unpaid compensation provided by this section shall cease and determine.

SEC. 38. If death results proximately from the accident and within two years thereafter, or while total disability still continues, and within six years after the accident, the employer shall pay for or cause to be paid, subject, however, to the provisions of the other sections of this act in one of the methods hereinafter provided, to the dependents of the employee, wholly dependent upon his earnings for support at the time of accident, a weekly payment equal to 60 per centum of his average weekly wages, but not more than eighteen dollars, nor less than seven dollars, a week for a period of three hundred and fifty weeks from the date of the injury, and burial expenses not exceeding two hundred dollars. If the employee leaves dependents only partly dependent upon his earnings for support at the time of the injury, the weekly compensation to be paid, as aforesaid, shall equal the same proportion of the weekly payments for the benefit of persons wholly dependent as the amount contributed by the employee to such partial dependents bears to the annual earnings of the deceased at the time of his injury. When weekly payments have been made to an injured employee before his death, the compensation to dependents shall begin from the date of the last of such payments, but shall not continue more than three hundred and fifty weeks from the date of the injury. Compensation under this act to aliens not residents (or about to become non-residents) of the United States or Canada shall be the same in amount as provided for residents, except that dependents in any foreign country shall be limited to surviving wife and child or children, or if there be no surviving wife or child, or children, to surviving father or mother whom the employee has supported, either wholly or in part for the period of one year prior to the date of the injury, and except that the Commission may, at its option, or upon the application of the insurance carrier shall, commute all future installments of compensation to be paid to such aliens by paying or causing to be paid to them one-half of the commuted amount of such future installments of compensation as determined by the Commission.

SEC. 39. A widow, a widower, and/or a child shall be conclusively presumed to be wholly dependent for support upon the deceased employee. In all other cases questions of dependency, in whole or in part, shall be determined in accordance with the facts as the facts may be at the time of the accident; but no allowance shall be made for any payment made in lieu of board and lodging or services, and no compensation shall be allowed unless the dependency existed for a period of three months or more prior to the accident. If there is more than one person wholly dependent, the death benefit shall be divided among them; the persons partly dependent, if any,

Where death results proximately from accident, compensation is to be

60% of weekly wages, not exceeding \$18, not less than \$7, for not more than 350 weeks, plus \$200 burial expenses.

Amount prorated as to persons partially dependent upon employee.

Compensation to aliens same as to residents, except dependents in foreign country limited to spouse, children or father and mother.

Commission may commute installments to one-half of commuted amount.

Spouse and child to be conclusively presumed to be dependent.

Other cases of dependency to be determined upon facts.

Division of death benefits among those wholly dependent at exclusion of partially dependent.

Division among partially dependent to be made on basis of dependency.

Commutation of benefit and payment to personal representative on failure of dependents.

Total compensation not to exceed \$6,000.

Unauthorized payments to disabled employee subject to deduction with approval of Commission.

Deductions to be made by shortening period only.

Commission may prescribe monthly or quarterly payments.

After six weeks Commission may agree to a lump sum balance in unusual cases.

Not to exceed commutable value.

Minors may receive lump sums.

shall receive no part thereof. If there is no one wholly dependent, and more than one person partially dependent, the death benefit shall be divided among them according to the relative extent of their dependency.

The widow, or widower and all children of deceased employees shall be conclusively presumed to be dependents of deceased and shall be entitled to receive the benefits of this act for the full periods specified in the act.

SEC. 40. If the deceased employee leaves no dependents the employer shall pay to the personal representative of the deceased the commuted amount provided for in Section 38 of this act, less the burial expenses which shall be deducted therefrom.

SEC. 41. The total compensation payable under this act shall in no case exceed Six Thousand (\$6,000) Dollars.

SEC. 42. Any payments made by the employer to the injured employee during the period of his disability, or to his dependents, which by the terms of this act were not due and payable when made, may, subject to the approval of the Industrial Commission, be deducted from the amount to be paid as compensation: *Provided*, that in the case of disability such deductions shall be made by shortening the period during which compensation must be paid, and not by reducing the amount of the weekly payment.

SEC. 43. The Industrial Commission, upon application of either party, may, in its discretion, having regard to the welfare of the employee and the convenience of the employer, authorize compensation to be paid monthly or quarterly instead of weekly.

SEC. 44. Whenever any weekly payment has been continued for not less than six weeks, the liability therefor may, in unusual cases, where the parties agree and the Industrial Commission deems it to be to the best interest of the employee or his dependents, or where it will prevent undue hardships on the employer or his insurance carrier, without prejudicing the interests of the employee or his dependents, be redeemed, in whole or in part, by the payment by the employer of a lump sum which shall be fixed by the Commission, but in no case to exceed the commutable value of the future installments which may be due under this act. The Commission, however, in its discretion, may at any time in the case of a minor who has received permanently disabling injuries, either partial or total, provide that he be compensated, in whole or in part, by the payment of a lump sum, the amount of which shall be fixed by the Commission, but in no case to exceed the commutable value of the future installments which may be due under this act.

SEC. 45. Whenever the Industrial Commission deems it expedient, any lump sum, subject to the provisions of the foregoing section, shall be paid by the employer to some suitable person or corporation appointed by the Superior Court in the county wherein the accident occurred, as trustee, to administer the same for the benefit of the person entitled thereto, in the manner provided by the Commission. The receipt of such trustee for the amount as paid shall discharge the employer or any one else who is liable therefor.

Appointment of trustee by Superior Court to receive lump sum payments.

Receipt of trustee to discharge employer.

SEC. 46. Upon its own motion or upon the application of any party in interest on the grounds of a change in condition, the Industrial Commission may review any award, and on such review may make an award ending, diminishing, or increasing the compensation previously awarded, subject to the maximum or minimum provided in this act, and shall immediately send to the parties a copy of the award. No such review shall affect such award as regards any moneys paid but no such review shall be made after twelve months from the date of the first award.

Right of Commission to review awards and change same.

Within 12 months.

SEC. 47. (a) Whenever payment of compensation is made to a widow or widower for her or his use, or for her or his use and the use of the child or children, the written receipt thereof of such widow or widower shall acquit the employer.

Receipt of surviving spouse relieves employer.

(b) Whenever payment is made to any person eighteen years of age or over, the written receipt of such person shall acquit the employer. In case where an infant or minor under the age of eighteen years shall be entitled to receive a sum or sums amounting in the aggregate to not more than three hundred dollars as compensation for injuries, or as a distributive share by virtue of this act, the father, mother, or natural guardian upon whom such infant or minor shall be dependent for support shall be authorized and empowered to receive and receipt for such moneys to the same extent as a guardian of the person and property of such infant or minor duly appointed by proper court, and the release or discharge of such father, mother, or natural guardian shall be full and complete discharge of all claims or demands of such infant or minor thereunder.

Receipt of person at least 18 years old relieves employer.

Parent or guardian of minor under 18 authorized to sign receipt.

(c) Whenever any payment of over three hundred dollars is made to a minor under eighteen years of age, or to a dependent child over the age of eighteen years, the same shall be made to some person or corporation appointed by the Superior Court as a guardian and the receipt of such guardian shall acquit the employer.

Payments of over \$300 to be made to guardians of minors appointed by Superior Court. Receipt and acquittal.

Payment of claims to dependents subsequent in right discharges employer if in good faith and without notice of prior claimant.

Benefits of mentally incompetent minors under 18 to be paid to trustee, guardian or committee.

No statute runs against minors or mentally incompetents if they have no trustee, etc.

Contribution allowed employers of same injured employee.

North Carolina Industrial Commission created.

Three full-time members appointed by Governor.
Terms of office.

Not more than one employer.

Not more than one employee.
Governor to designate one appointee as chairman who must be neither employer or employee.

(d) Payment of death benefits by an employer in good faith to a dependent subsequent in right to another or other dependents shall protect and discharge the employer, unless and until such dependent or dependents prior in right shall have given notice of his or their claims. In case the employer is in doubt as to the respective rights of rival claimants, he may apply to the Industrial Commission to decide between them.

SEC. 48. If an injured employee is mentally incompetent or is under eighteen years of age at the time when any right or privilege accrues to him under this act, his guardian, trustee, or committee may in his behalf claim and exercise such right or privilege.

SEC. 49. No limitation of time provided in this act for the giving of notice or making claim under this act shall run against any person who is mentally incompetent, or a minor dependent, as long as he has no guardian, trustee, or committee.

SEC. 50. Whenever an employee, for whose injury or death compensation is payable under this act, shall at the time of the injury be in joint service of two or more employers subject to this act, such employers shall contribute to the payment of such compensation in proportion to their wages liability to such employee; *provided, however*, that nothing in this section shall prevent any reasonable arrangement between such employers for a different distribution as between themselves of the ultimate burden of compensation.

SEC. 51. There is hereby created a commission to be known as the North Carolina Industrial Commission, consisting of three commissioners who shall devote their entire time to the duties of the Commission. The Governor shall appoint the members of the Commission, one for a term of two years, one for a term of four years, and one for a term of six years. Upon the expiration of each term as above mentioned, the Governor shall appoint a successor for a term of six years, and thereafter the term of office of each commissioner shall be six years. Not more than one appointee shall be a person who, on account of his previous vocation, employment or affiliations, can be classed as a representative of employers, and not more than one appointee shall be a person who, on account of his previous vocation, employment or affiliations, can be classed as a representative of employees. One member, to be designated by the Governor, shall act as chairman and such member so selected as chairman shall not be one who, on account of his previous vocation, employment or affiliations, can be classed either as representative of employers or as representative of employees.

SEC. 52. (a) The salary of the chairman of said Industrial Commission shall be forty-five hundred (\$4500) dollars a year, and the salary of each of the other commissioners shall be four thousand (\$4000) dollars a year, such salaries to be payable in monthly installments.

Salary of chairman \$4,500 and of other members \$4,000 per year payable monthly.

(b) The Commission may appoint a secretary whose duties shall be prescribed by the Commission, and whose salary shall be not more than thirty-six hundred (\$3600) dollars a year, and who, upon entering upon his duties, shall give bond in such sum as may be fixed by the Commission, and who may be removed at the will of the Commission. The Commission may also employ such clerical or other assistance as it may deem necessary, and fix the compensation of all persons so employed, such compensation to be in keeping with the compensation paid to persons employed to do similar work in other State departments.

Secretary to be appointed by Commission at salary of \$3,600 per year. Bond.

Such other clerical assistance as may be necessary.

(c) The members of the Commission and its assistants shall be entitled to receive from the State their actual and necessary expenses while traveling on the business of the Commission, but such expenses shall be sworn to by the person who incurred the same, and shall be approved by the chairman of the Commission before payment is made.

Necessary expenses of Commission to be paid by State.

Expenses to be sworn to.

(d) All salaries and expenses of the Commission shall be audited and paid out of the State Treasury, in the manner prescribed for similar expenses in other departments or branches of the State service, and to defray such salaries and expenses a sufficient appropriation shall be made under the general appropriation act as made to other departments, commissions and agencies of the State government.

Salaries and expenses to be audited and paid as other State salaries and expenses.

(e) The Commission shall publish annually for free distribution a report of the administration of this act, together with such recommendations as the Commission deems advisable.

Annual report and free distribution thereof.

SEC. 53. (a) The Commission shall be provided with adequate offices in the Capitol, or some other suitable building in the City of Raleigh, in which the records shall be kept and its official business transacted during regular business hours; it shall also be provided with necessary office furniture, stationery, and other supplies.

Suitable offices to be provided.

(b) The Commission may appoint deputies, who shall have the power to subpoena witnesses and administer oaths, and who may take testimony in such cases as the Commission may deem proper. Such testimony shall be transmitted in writing to the Commission, and the Commission shall fix the compensation of such deputies.

Together with supplies.

May appoint deputies with power to subpoena witnesses and to take testimony.

Testimony to be transmitted in writing to Commission. Meetings anywhere in State.

(c) The Commission or any member thereof may hold sessions at any place within the State as may be deemed necessary by the Commission.

Public hearings.
To be stenographically reported.

Record.

May make rules and regulations.

Subpoena of witnesses.
Examination of books and records.

Depositions.
Costs.

Police officers to serve subpoenas of Commission at regulation fees.

Fees and mileage of witnesses.

May compel the attendance of witnesses and production of books and records.

Printing of blank forms and literature, and free distribution thereof.

Tabulation of accident reports.

Publication of.

Names of employer and employee to be omitted.

(d) Hearings before the Commission shall be open to the public and shall be stenographically reported, and the Commission is authorized to contract for the reporting of such hearings. The Commission shall by regulation provide for the preparation of a record of the hearings and other proceedings.

SEC. 54. (a) The Commission may make rules, not inconsistent with this act, for carrying out the provisions of this act. Processes and procedure under this act shall be as summary and simple as reasonably may be. The Commission or any member thereof, or any person deputized by it, shall have the power, for the purpose of this act, to subpoena witnesses, administer or cause to have administered oaths, and to examine or cause to be examined such parts of the books and records of the parties to a proceeding as relate to questions in dispute. Any party to a proceeding under this act may, upon application to the Commission, which application shall set forth the materiality of the evidence to be given, cause the depositions of witnesses residing within or without the State to be taken, the costs to be taxed as other costs by Commission. Such depositions shall be taken after giving the notice and in the manner prescribed by law for depositions in actions at law, except that they shall be directed to the Commission, the Commissioner, or the Deputy Commissioner before whom the proceedings may be pending.

(b) The County Sheriffs and their respective deputies shall serve all subpoenas of the Commission or its deputies, and shall receive the same fees as are now provided by law for like services; each witness who appears in obedience to such subpoena of the Commission shall receive for attendance the fees and mileage for witnesses in civil cases in courts of the county where the hearing is held.

(c) The Superior Court shall, on application of the Commission or any member or deputy thereof, enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and records.

SEC. 55. (a) The Commission shall prepare and cause to be printed, and upon request furnish, free of charge to any employee or employer, such blank forms and literature as it shall deem requisite to facilitate or prompt the efficient administration of this act.

(b) The Commission shall tabulate the accident reports received from employers in accordance with section sixty-six, and shall publish the same in the annual report of the Commission and as often as it may deem advisable, in such detailed or aggregate form as it may deem best. The name of the employer or employee shall not appear in such publications, and the employers' reports shall be private records of the Com-

mission, and shall not be open for public inspection except for the inspection of the parties directly involved, and only to the extent of such interest. These reports shall not be used as evidence against any employer in any suit at law brought by any employee for the recovery of damages.

(c) The Commission shall make studies and investigations with respect to safety provisions and the causes of injuries in employments covered by this act, and shall from time to time make to the General Assembly and to employers and carriers such recommendations as it may deem proper as to the best means of preventing such injuries.

(d) In making such studies and investigations the Commission is authorized (1) to coöperate with any agency of the United States charged with the duty of enforcing any law securing safety against injury in any employment covered by this act, or with any State agency engaged in enforcing any laws to assure safety for employees, and (2) to permit any such agency to have access to the records of the Commission. In carrying out the provisions of this section the Commission or any officer or employee of the Commission is authorized to enter at any reasonable time upon any premises, tracks, wharf, dock, or other landing place, or to enter any building, where an employment covered by this act is being carried on, and to examine any tool, appliance, or machinery used in such employment.

SEC. 56. If after seven days after the date of the injury, or at any time in case of death, the employer and the injured employee or his dependents reach an agreement in regard to compensation under this act, a memorandum of the agreement in the form prescribed by the Industrial Commission, accompanied by a full and complete medical report, shall be filed with and approved by the Commission; otherwise such agreement shall be voidable by the employee or his dependents.

If approved by the Commission, thereupon the memorandum shall for all purposes be enforceable by the court's decree as hereinafter specified.

SEC. 57. If the employer and the injured employee or his dependents fail to reach an agreement in regard to compensation under this act within fourteen days after the employee has knowledge of the injury or death, or if they have reached such an agreement which has been signed and filed with the Commission, and compensation has been paid or is due in accordance therewith, and the parties thereto then disagree as to the continuance of any weekly payment under such agreement, either party may make application to the Industrial Commission for a hearing in regard to the matters at issue, and for a ruling thereon.

Employer's reports not open to public inspection.

These records inadmissible in evidence against employer.

Studies and investigations and recommendations to General Assembly.

To co-operate with agencies of U. S. for prevention of injury.

Right of Commission and its agents to enter upon other property for purposes of investigation.

Memorandum of agreement between employer and employee to be submitted to Commission on prescribed forms for approval.

Otherwise, agreement is voidable.

In event of disagreement, Commission is to make award after hearing.

Place of hearing.

Immediately after such application has been received the Commission shall set the date for a hearing, which shall be held as soon as practicable, and shall notify the parties at issue of the time and place of such hearing. The hearing shall be held in the city or county where the injury occurred, unless otherwise agreed to by the parties and authorized by the Industrial Commission.

Determination of disputes by Commission.

SEC. 58. The Commission or any of its members shall hear the parties at issue and their representatives and witnesses, and shall determine the dispute in a summary manner. The award, together with a statement of the findings of fact, rulings of law, and other matters pertinent to the questions at issue shall be filed with the record of the proceedings, and a copy of the award shall immediately be sent to the parties in dispute. The parties may be heard by a deputy, in which event he shall swear or cause the witnesses to be sworn, and shall transmit all testimony to the Commission for its determination and award.

Parties to receive copy of award.

Deputy may hold hearing upon sworn testimony.

Review of award.

SEC. 59. If application is made to the Commission within seven days from the date when notice of the award shall have been given, the full Commission shall review the award, and, if good ground be shown therefor, reconsider the evidence, receive further evidence, rehear the parties or their representatives, and, if proper, amend the award.

Award is conclusive as to facts.

Right of parties to appeal to Superior Court upon errors of law.

SEC. 60. The award of the Commission, as provided in section fifty-eight, if not reviewed in due time, or an award of the Commission upon such review, as provided in section fifty-nine, shall be conclusive and binding as to all questions of fact; but either party to the dispute may, within thirty days from the date of such award, or within thirty days after receipt of notice to be sent by registered mail of such award, but not thereafter, appeal from the decision of said Commission to the Superior Court of the county in which the alleged accident happened, or in which the employer resides or has his principal office, for errors of law, under the same terms and conditions as govern appeals in ordinary civil actions. The Commission, of its own motion, may certify questions of law to the Supreme Court for decision and determination by the said Court. In case of an appeal from the decision of the Commission, or of a certification by said Commission of questions of law, to the Supreme Court, said appeal or certification shall operate as a supersedeas, and no employer shall be required to make payment of the award involved in said appeal or certification until the questions at issue therein shall have been fully determined in accordance with the provisions of this act.

Commission may certify questions of law to Supreme Court for decision.

Award in abeyance pending appeal.

SEC. 61. Any party in interest may file in the Superior Court of the county in which the injury occurred a certified copy of a

memorandum of agreement approved by the Commission, or of an order or decision of the Commission, or of an award of the Commission unappealed from or of an award of the Commission affirmed upon appeal; whereupon said court shall render judgment in accordance therewith, and notify the parties. Such judgment shall have the same effect, and all proceedings in relation thereto shall thereafter be the same, as though said judgment had been rendered in a suit duly heard and determined by said court: Provided, if the judgment debtor shall file a certificate duly issued by the Industrial Commission, showing compliance with section sixty-seven of this act, with the Clerk of the Superior Court in the county or counties where such judgment is docketed, then such clerk shall make upon the judgment roll an entry showing the filing of such certificate, which shall operate as a discharge of the lien of the said judgment, and no execution shall be issued thereon; provided, further, that if at any time there is default in the payment of any installment due under the award set forth in said judgment the court may, upon application for cause and after ten days' notice to judgment debtor, order the lien of such judgment restored, and execution may be immediately issued thereon for past due installments and for future installments as they may become due.

SEC. 62. If the Industrial Commission or any court before whom any proceedings are brought under this act shall determine that such proceedings have been brought, prosecuted, or defended without reasonable ground, it may assess the whole cost of the proceedings upon the party who has brought or defended them.

SEC. 63. The Commission or any member thereof may, upon the application of either party, or upon its own motion, appoint a disinterested and duly qualified physician or surgeon to make any necessary medical examination of the employee, and to testify in respect thereto. Said physician or surgeon shall be allowed traveling expenses and a reasonable fee to be fixed by the Commission, not exceeding ten dollars for each examination and report, but the Commission may allow additional reasonable amounts in extraordinary cases.

The fees and expenses of such physician or surgeon shall be paid by the State.

SEC. 64. (a) Fees for attorneys and physicians and charges of hospitals for services under this act shall be subject to the approval of the Commission; but no physician shall be entitled to collect fees from an employer or insurance carrier until he has made the reports required by the Industrial Commission in connection with the case.

Agreements approved by Commission or awards may be filed as judgments.

Certificate of compliance with section 67 operates as discharge of lien.

Lien may be restored in event of default in installments.

Costs in unreasonable proceedings to be taxed against party bringing or defending them.

Commission may appoint qualified physician to make necessary examinations.

Physician allowed expenses and fee of not more than \$10.

Additional fees in extraordinary cases, all payable by State.

Legal and medical fees to be approved by Commission.

Misdemeanor to receive fees unapproved by Commission, or to solicit employment in adjusting claims.

Punishment.

Commission to determine all questions under Act.

Record of accidents to be kept by employer.

Reports on same to Commission.

Records of Commission bearing on accidents not open to public.

Supplementary report upon termination of disability.

What report shall contain.

Refusal of employer to make report subjects him to penalty of \$25.

Review and appeal.
If employer makes report to insurance carrier and later neglects to transmit it to Commission, carrier is liable.

(b) Any person (1) who receives any fee, other consideration, or any gratuity on account of services so rendered, unless such consideration or gratuity is approved by the Commission or such court, or (2) who makes it a business to solicit employment for a lawyer or for himself in respect of any claim or award for compensation, shall be guilty of a misdemeanor, and upon conviction thereof shall, for each offense, be punished by a fine of not more than \$500 or by imprisonment not to exceed one year, or by both such fine and imprisonment.

SEC. 65. All questions arising under this act, if not settled by agreements of the parties interested therein, with the approval of the Commission, shall be determined by the Commission, except as otherwise herein provided.

SEC. 66. (a) Every employer shall hereafter keep a record of all injuries, fatal or otherwise, received by his employees in the course of their employment on blanks approved by the Commission. Within ten days after the occurrence and knowledge thereof, as provided in section twenty-two, of an injury to an employee, causing his absence from work for more than three days, a report thereof shall be made in writing and mailed to the Industrial Commission on blanks to be procured from the Commission for this purpose.

(b) The records of the Commission, in so far as they refer to accidents, injuries, and settlements, shall not be open to the public, but only to the parties satisfying the Commission of their interest in such records and the right to inspect them.

(c) Upon the termination of the disability of the injured employee, or if the disability extends beyond a period of sixty days, then, also, at the expiration of such period the employer shall make a supplementary report to the Commission on blanks to be procured from the Commission for the purpose.

(d) The said report shall contain the name, nature, and location of the business of the employer, and name, age, sex, and wages and occupation of the injured employee; and shall state the date and hour of the accident causing injury, the nature and cause of the injury, and such other information as may be required by the Commission.

(e) Any employer who refuses or neglects to make the report required by this section shall be liable for a penalty of not less than five dollars and not more than twenty-five dollars for each refusal or neglect. The fine herein provided may be assessed by the Commission in an open hearing, with the right of review and appeal as in other cases. In the event the employer has transmitted the report to the insurance carrier for transmission by such insurance carrier to the Industrial Commission, the insurance carrier wilfully neglecting or failing to transmit the report shall be liable for the said penalty.

INSURANCE.

SEC. 67. Every employer who accepts the provisions of this act relative to the payment of compensation shall insure and keep insured his liability thereunder in any authorized corporation, association, organization, or in any mutual insurance association formed by a group of employers so authorized, or shall furnish to the Industrial Commission satisfactory proof of his financial ability to pay direct the compensation in the amount and manner and when due, as provided for in this act. In the latter case the Commission may require the deposit of an acceptable security, indemnity or bond to secure the payment of the compensation liabilities as they are incurred.

SEC. 68. (a) Every employer accepting the compensation provisions of this act shall, within thirty days, after this act takes effect, file with the Commission, in form prescribed by it, and thereafter, annually or as often as may be necessary, evidence of his compliance with the provisions of section sixty-seven, and all others relating thereto.

(b) Any employer required to secure the payment of compensation under this act who refuses or neglects to secure such compensation shall be punished by a fine of ten cents for each employee at the time of the insurance becoming due, but not less than one dollar nor more than fifty dollars for each day of such refusal or neglect, and until the same ceases; and he shall be liable during continuance of such refusal or neglect to an employee either for compensation under this act or at law in the same manner as provided in section fifteen.

The fine herein provided may be assessed by the Commission in an open hearing, with the right of review and appeal as in other cases.

SEC. 69. Whenever an employer has complied with the provisions of section sixty-seven, relating to self-insurance, the Industrial Commission shall issue to such employer a certificate, which shall remain in force for a period fixed by the Commission, but the Commission may, upon at least sixty days' notice and a hearing to the employer, revoke the certificate upon satisfactory evidence for such revocation having been presented. At any time after such revocation the Commission may grant a new certificate to the employer upon his petition.

SEC. 70. All policies insuring the payment of compensation under this act must contain a clause to the effect that, as between the employer and the insurer, the notice to or acknowledgement of the occurrence of the injury on the part of the insured employer shall be deemed notice or knowledge as the case may be, on the part of the insurer; that jurisdiction of the insured for the purposes of this act shall be jurisdiction of the insurer, that the insurer shall in all things be bound by and

Insurance.

Adhering employers required to carry group insurance.

Or else employer must prove financial ability to pay for benefits. Commission may require deposit of security to indemnify benefits.

Adhering employers required to give proof within 30 days that they have complied with section 67.

Employer subjected to fine for not keeping liability insured. 10c for each employee.

Not less than \$1 or more than \$50 for each day of refusal or neglect.

Liable also for compensation.

Right and review of fine assessed.

Certificate of compliance with section 67 to be furnished employer.

To be in force for fixed period.

Certificate may be revoked upon 60 days' notice and hearing. Granting of new certificate.

Insurance policies must contain clause that notice of employer is notice to insurer.

Jurisdiction of insured that of insurer.

Insurer bound by awards and decrees.

Bankruptcy of employer does not relieve insurer.

Policy must contain agreement promptly to pay benefits.

And continuance of obligation of insurer even in event of default of insured.

Such agreement constitutes direct promise.

Act written into each insurance policy.

Form of policy to be approved by Insurance Commissioner.

Act inapplicable to single catastrophe hazards.

Employer not relieved from liability from such causes.

Rates for insurance to be fair, with allowance for merit rating.

Like risks to be assumed at same rates.

Rates to be approved by Insurance Commissioner.

Carriers to make reports to Insurance Commissioner for determination of their solvency.

Commissioner allowed privilege of inspection and examination.

subject to the awards, judgments, or decrees rendered against such insured employer, and that insolvency or bankruptcy of the employer and/or discharge therein shall not relieve the insurer from the payment of compensation for disability or death sustained by an employee during the life of such policy or contract.

SEC. 71. No policy of insurance against liability arising under this act shall be issued unless it contains the agreement of the insurer that it will promptly pay to the person entitled to same all benefits conferred by this act, and all installments of the compensation that may be awarded or agreed upon, and that the obligation shall not be affected by any default of the insured after the injury or by any default in giving notice required by such policy or otherwise. Such agreement shall be construed to be a direct promise by the insurer to the person entitled to compensation enforceable in his name.

SEC. 72. (a) Every policy for the insurance of the compensation herein provided, or against liability therefor, shall be deemed to be made subject to the provisions of this act. No corporation, association, or organization shall enter into any such policy of insurance unless its form shall have been approved by the Insurance Commissioner.

(b) This act shall not apply to policies of insurance against loss from explosion of boilers or fly-wheels or other similar single catastrophe hazards: Provided, that nothing herein contained shall be construed to relieve the employer from liability for injury or death of an employee as a result of such explosion or catastrophe.

SEC. 73. (a) The rates charged by all carriers of insurance, including the parties to any mutual insurance association writing insurance against the liability for compensation under this act, shall be fair, reasonable, and adequate, with due allowance for merit rating; and all risks of the same kind and degree of hazard shall be written at the same rate by the same carrier. No policy of insurance against liability for compensation under this act shall be valid until the rate thereof has been approved by the Commissioner of Insurance; nor shall any such carrier of insurance write any such policy or contract until its basic and merit rating schedules have been filed with, approved, and not subsequently disapproved by the Commissioner of Insurance.

(b) Each such insurance carrier shall report to the Commissioner of Insurance, in accordance with such reasonable rules as the Commissioner of Insurance may at any time prescribe, for the purpose of determining the solvency of the carrier and the adequacy of its rates; for such purpose the Commissioner of Insurance may inspect the books and records of such insurance carrier, and examine its agents, officers, and directors under oath.

(c) Every person, partnership, association, corporation, whether organized under the laws of this or any other state or country, every mutual company or association and every other insurance carrier insuring employers in this State against liability for personal injuries to their employees, or death caused thereby, under the provisions of this act, shall, as hereinafter provided, pay a tax upon the premium received, whether in cash or notes, in this State, or on account of business done in this State, for such insurance in this State, at the rate of two and one-half per cent of the amount of such premium, which tax shall be in lieu of all other taxes on such premiums, which tax shall be assessed and collected as hereinafter provided; *provided, however*, that such insurance carriers shall be credited with all canceled or returned premiums actually refunded during the year on such insurance.

Tax upon premium received at rate of $2\frac{1}{2}\%$.

Carrier to be credited with returned or canceled premiums.

(d) Every such insurance carrier shall, for the six months ending December thirty-first, nineteen hundred and twenty-nine, and semi-annually thereafter, make a return, verified by the affidavit of its president and secretary, or other chief officers or agents, to the Commissioner of Insurance, stating the amount of all such premiums and credits during the period covered by such return. Every insurance carrier required to make such return shall file the same with the Commissioner of Insurance within thirty days after the close of the period covered thereby, and shall at the same time pay to the State Insurance Commissioner a tax of two dollars and fifty cents on each one hundred dollars of such premium ascertained, as provided in sub-section (c) hereof, less returned premium on canceled policies.

Carriers required to make semi-annual reports of premiums collected.

(e) If any such insurance carrier shall fail or refuse to make the return required by this act, the said Commissioner of Insurance shall assess the tax against such insurance carrier at the rate herein provided for, on such amount of premium as he may deem just, and the proceedings thereon shall be the same as if the return had been made.

Insurance Commissioner to assess fair tax if carrier neglects to file report.

(f) If any such insurance carrier shall withdraw from business in this State before the tax shall fall due, as herein provided, or shall fail or neglect to pay such tax, the Commissioner of Insurance shall at once proceed to collect the same; and he is hereby empowered and authorized to employ such legal process as may be necessary for that purpose, and when so collected he shall pay the same into the State Treasury. The suit may be brought by the Commissioner of Insurance, in his official capacity, in any court of this State having jurisdiction. Reasonable attorney's fees may be taxed as costs therein, and process may issue to any county of the State, and may be served as in civil actions, or in case of unincorporated associations,

Commissioner to proceed to collect tax when unpaid where carrier withdraws from State.

Suit to be brought. Attorney's fees taxable as costs.

Service of process.

partnerships, inter-indemnity contracts, upon any agent of the parties thereto upon whom process may be served under the laws of this State.

Wrongful or fraudulent representation of carrier in State punishable as misdemeanor.

(g) Any person or persons who shall in this State act or assume to act as agent for any such insurance carrier whose authority to do business in this State has been suspended, while such suspension remains in force, or shall neglect or refuse to comply with any of the provisions of this section obligatory upon such person or party, or who shall wilfully make a false or fraudulent statement of the business or condition of any such insurance carrier, or false or fraudulent return as herein provided, shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than one hundred nor more than one thousand dollars, or by imprisonment for not less than ten nor more than ninety days, or both such fine and imprisonment in the discretion of the court.

Punishment.

Notices to carrier, how given.

(h) Whenever by this act, or the terms of any policy contract, any officer is required to give any notice to an insurance carrier, the same may be given by delivery, or by mailing by registered letter properly addressed and stamped, to the principal office or general agent of such insurance carrier within this State, or to its home office, or to the secretary, general agent, or chief officer thereof in the United States, or the State Insurance Commissioner.

Tax herein provided upon premiums is only tax collectible against such premiums.

Employer who carries own risk shall make report on payroll.

(i) Any insurance carrier liable to pay a tax upon premiums under this act shall not be liable to pay any other or further tax upon such premiums, under any other law of this State.

(j) Every employer carrying his own risk under the provisions of section sixty-seven shall, under oath, report to the Commission his payroll, subject to the provisions of this act. Such report shall be made in form prescribed by the Commission, and at the times herein provided for premium reports by insurer. The Commission shall assess against such payroll a maintenance fund tax computed by taking two and one-half per cent of the basic premiums chargeable against the same or most similar industry or business taken from the manual insurance rate for compensation then in force in this State.

Tax to be computed upon $2\frac{1}{2}\%$ premium basis.

Constitutional parts of Act upheld.

SEC. 74. If any section of the provisions of this act be decided by the courts to be unconstitutional or invalid, the same shall not affect the validity of this act as a whole or any part thereof other than the part so decided to be unconstitutional or invalid.

Salaries and expenses of Commission to be paid out of Contingency and Emergency Fund.

SEC. 75. For the purpose of paying salaries and expenses of the Commission and its necessary employees in making preparations and putting this act into operation such sums as may be necessary shall be paid out of allotments by the Governor and Council of State out of the Contingency and Emergency appro-

priation under section thirteen, chapter eighty-nine of the Public Laws of nineteen hundred and twenty-five.

SEC. 76. Sections fifty-one to fifty-five, inclusive, and section seventy-five shall become effective May first, one thousand nine hundred and twenty-nine, and the remainder of this act shall become effective July first, nineteen hundred and twenty-nine.

SEC. 77. All acts and parts of acts inconsistent with any provisions of this act are hereby repealed.

Ratified this the 11th day of March, A. D. 1929.

Sections 51 to 55, inc., and 75 effective May 1, 1929; remainder of Act, July 1, 1929.

Conflicting laws repealed.

CHAPTER 121

AN ACT TO AMEND CHAPTER 93, OF THE PUBLIC LAWS OF 1921, RELATING TO THE PAYMENT OF MONEY TO CLERKS OF COURT NOT EXCEEDING THREE HUNDRED DOLLARS, DUE AND OWING TO PERSONS DYING INTESTATE, BY ADDING EDGE-COMBE COUNTY THERETO.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter ninety-three of the Public Laws of one thousand nine hundred and twenty-one, be, and the same is hereby amended by inserting after the word "Guilford," in line one thereof, the word "Edgecombe."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

Sec. 2, ch. 93, Public Laws 1921, amended.

Edgecombe County added. Conflicting laws repealed.

CHAPTER 122

AN ACT TO REGULATE THE GRAND JURY OF DURHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That at the first term of court for the trial of criminal cases in Durham County after the first day of July, one thousand nine hundred and twenty-nine, there shall be chosen a grand jury as now provided by law, and the first nine members of said grand jury chosen at said term shall serve for a term of one year, and the second nine members of said grand jury so chosen shall serve for a term of six months, and thereafter at the first term of criminal court after the first days of January and July of each year there shall be chosen nine members of said grand jury to serve for a term of one year.

Effective July 1, 1929, first nine grand jurors chosen in Durham County to serve one year, next nine for six months.

Thereafter nine grand jurors to be chosen for six months in January and July.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1929.

CHAPTER 123

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, PROVIDING ADDITIONAL TERM OF COURT FOR NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
amended.

Additional civil
term of Court
for North-
ampton County.

Conflicting
laws repealed.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended as follows: Change the period at the end of the sub-section fixing the terms of the Superior Court for Northampton County to a semi-colon and add the following: "the first Monday in September to continue for one week, for the trial of civil cases only and for this term of court the Governor is hereby directed to appoint a judge to hold the same from among the regular or emergency judges."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 12th day of March, A. D. 1929.

CHAPTER 124

AN ACT TO AMEND SECTION 1443 OF VOLUME 3 OF THE CONSOLIDATED STATUTES, RELATING TO THE COURTS OF MARTIN COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
Volume 3,
amended.

Additional civil
terms of Martin
County Superior
Court.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes, be and the same is hereby amended by changing the period at the end of the paragraph relating to Martin County in said section to a semi-colon and adding the following: "sixth Monday after the first Monday in March and eleventh Monday after the first Monday in September, each to continue for two weeks, for the trial of civil cases only. For the last two terms of court the Governor is hereby directed to appoint a judge to hold the same from among the regular or emergency judges."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 12th day of March, A. D. 1929.

CHAPTER 125

AN ACT RELATING TO COUNTY ROADS IN GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Section four of the act entitled "An act to amend chapter ninety-three of the Public Laws of one thousand nine hundred and twenty-six, so as to levy an additional tax of one cent per gallon on gasoline and further relieve the counties by aid from the State Highway Commission, ratified February twentieth, one thousand nine hundred and twenty-nine, is hereby amended by substituting a semi-colon for the period at the end of said section and by inserting immediately after said semi-colon the following words:

Section 4, Public Laws 1929, relating to additional tax on gasoline amended.

"*Provided, however,* that in Guilford County the said ten per cent shall be computed upon the amount levied by Guilford County for county road purposes in the year one thousand nine hundred and twenty-seven, and not the amount levied in the year one thousand nine hundred and twenty-eight, and provided further that as to Guilford County the words 'road purposes' as used in this section shall be construed as referring to the construction and maintenance of roads or bridges and not to the payment of bonds or other obligations issued for road and bridge purposes or for funding indebtedness incurred for said purposes."

Computation of road tax in Guilford County to be made upon basis of 1927 instead of 1928.

Term "road purposes" construed to mean construction and maintenance, not payment of bonds issued therefor.

SEC. 2. That nothing in said section four above mentioned or any other section of said act shall be construed to prohibit Guilford County from issuing bonds for the construction of roads and bridges and the payment of the principal and interest and sinking funds on same from the Debt Service Fund of said county.

Guilford County not prohibited from issuing road bonds.

SEC. 3. This act shall be in force from and after the first day of April, one thousand nine hundred and twenty-nine.

Effective April 1, 1929.

Ratified this the 12th day of March, A. D. 1929.

CHAPTER 126

AN ACT RELATING TO DUTIES AND COSTS OF THE RECORDER'S COURT OF BURKE COUNTY.

Whereas, the Board of County Commissioners of Burke County, North Carolina, has established a Recorder's Court for the said Burke County, North Carolina, for trial of criminal cases, and

Preamble.

Whereas, the said Board of County Commissioners of Burke County has elected a Recorder to preside over said court and a Solicitor to prosecute the dockets of said court, and has

requested by resolution that some amendments be made to general laws as to the duties and costs of said court by the General Assembly of North Carolina now in session: *Now, therefore, The General Assembly of North Carolina do enact:*

SECTION 1. That the County Recorder's Court of Burke County, North Carolina, heretofore established by the County Commissioners of said county shall be known and designated as the Recorder's Court of Burke County, North Carolina; that said court shall be a court of record and the said Recorder shall be a man of good moral character and of good standing in his community and who shall be a duly qualified elector in said County of Burke.

SEC. 2. That said court shall have exclusive, original and final jurisdiction to hear and determine all the criminal offenses committed within said County of Burke, except, felonies, as now defined by law, and all such offenses committed within said County are hereby declared to be petty misdemeanors: *Provided, however,* nothing in this section shall be construed to deprive Justices of the Peace of jurisdiction right, or authority under the Constitution to issue warrants, hear, try and determine all offenses of which they have final jurisdiction, and in all offenses heard by any Justices of the Peace of which such court has no final jurisdiction and in which probable cause is found, defendants shall be bound for trial to said Recorder's Court on a day certain.

SEC. 3. That when an appeal is taken from any judgment of said Recorder's Court to the Superior Court, it shall be the duty of said Recorder to require reasonable bond, and send the same together with all papers to the next criminal term of Superior Court to be held in Burke County, where the trial in all such cases shall be *de novo*, said appeal to be perfected in the same manner as from a court of Justice of the Peace.

SEC. 4. Said court shall have a seal with the impression: "Recorder's Court of Burke County, N. C.," which seal shall be used in the attestation of all writs, warrants, process, or other proceedings, act, processes, judgments, or decrees of said court, in the same manner and to the same effect as the seal of other courts of record in North Carolina.

SEC. 5. Said Recorder's Court shall have and keep a permanent docket and record of all papers, proceedings, judgments and processes, which shall be at all times open to the inspection of any person interested.

SEC. 6. That in all convictions in the Recorder's Court in addition to taxing the costs allowed by law, there shall be a fee of six dollars, additional to usual cost, taxed, to be known as a Solicitor's fee, which sum shall be set apart to be used to

Designation of
Burke County
Recorder's Court.
Court of record.
Qualifications
of recorder.

Jurisdiction of
all criminal of-
fenses in County
below grade
of felony.

Jurisdiction of
Justices of the
peace preserved.

In cases where
Justices have no
final jurisdiction
defendants to be
bound over to
Recorder's Court.

Appeals from
Recorder's Court.

Appeal bond.

Record.

Trial *de novo*.

Court seal.
To be used for
purposes of
attestation.

Permanent
docket and re-
cords to be kept.
Open to inspec-
tion of inter-
ested parties.
In all convic-
tions, fee of \$6
to be taxed with
costs to be set
apart in salary
fund.

pay the salary of the Solicitor and supplement the salary of the Recorder.

SEC. 7. That said Recorder shall have power and authority to issue his warrants or other process for all persons charged with any criminal offense within Burke County and have such persons brought before him, and hear, try and determine the charges against each defendant, and if found guilty give judgment thereon, impose fines, or sentences of imprisonment, or both, penalties and forfeitures in accordance with the laws of the State of North Carolina, issue executions and otherwise direct and compel the enforcement of such judgments.

Powers and duties of Recorder.

SEC. 8. That it shall be the duty of the Solicitor of said court to prepare and prosecute all cases coming before said Recorder's Court for trial, and regularly attend its sittings.

Duties of Solicitor.

SEC. 9. The Recorder's Court shall convene on every Tuesday morning at ten o'clock in the courthouse in Morganton, North Carolina, except during the sessions of the Superior Court of Burke County, and remain in session from day to day until its docket is cleared.

Court to convene every Tuesday.
Except during sessions of Superior Court.

SEC. 10. That the Sheriff of Burke County, either in person, or by deputy, shall serve all papers of said court except process for violation of town ordinances which may be served by policemen of said town, and shall be entitled to same fees for executing papers as is allowed by law in the Superior Court, and shall wait on the sittings of the court.

Duty of sheriff to serve all processes of court at same fees for those of Superior Court.

SEC. 11. That it shall be the duty of said Recorder to make monthly reports of the business transacted in his court to the Board of County Commissioners of Burke County, turning over to said Board all fines and forfeitures received during said month.

To wait on sittings of Court.
Monthly reports to be made by Recorder.
Delivery of fines and forfeitures.

SEC. 12. That said Recorder shall have the power to punish for contempt as is given judges of the Superior Courts of the State and the procedure in such matters shall be the same as is now provided for in the Superior Courts.

Power to punish for contempt.

SEC. 13. That said Recorder shall receive a salary not to exceed two hundred dollars (\$200.00) per month to be fixed by the Board of County Commissioners, to be paid monthly upon a warrant of Burke County and the Solicitor shall receive a salary of seventy-five dollars (\$75.00) per month to be paid monthly upon warrant of Burke County.

Salary of Recorder \$200 per month.

SEC. 14. That the Recorder of said court shall not by reason of his position be denied the right to practice law, but can appear only in cases which have no connection, and which can have no connection whatever with his duties as Recorder, and which do not originate in, or are tried in said court.

Of Solicitor \$75 per month

Recorder may practice law but cannot appear in cases connected with duties as Recorder.

Jurisdiction of breach of ordinances of Town of Morganton.

In every conviction of violation of Town ordinance, fee of \$2 to be taxed with costs to be set apart in salary fund.

Recorder given power to inquire into felony cases and to bind defendants over to Superior Court.

Court to have authority conferred by general law.

All cases below felony now on Superior Court docket transferred to Recorder's Court.

Notice to defendants.

Recorder's Court given right to inquire into conduct of defendants whose sentences have been suspended on good behavior. Report to Superior Court Judge.

To have civil jurisdiction conferred by general law.

SEC. 15. That in addition to the jurisdiction of the said court heretofore declared, or given under the general law of the State, said Recorder's Court shall have jurisdiction to try all offenses for violating the ordinances of the Town of Morganton, Burke County, and the Mayor of said town, or the Recorder, may issue warrants and make the same returnable to said Recorder's Court: That upon conviction of any person for violating any town ordinance, in addition to usual cost, a fee of two dollars (\$2.00) shall be taxed against each defendant to be known as Solicitor's fee, which shall be paid into a separate fund to pay Solicitor's salary and supplement salary of Recorder, as hereinbefore provided for convictions of other offenses.

SEC. 16. That the Recorder is hereby authorized and directed to inquire into all cases of felony brought before him, binding said defendants to the next term of the Superior Court of Burke County, if probable cause shown, requiring bond, if the case is bailable and if not to commit said defendant to the county jail of Burke County to await said court.

SEC. 17. That said Recorder's Court shall have all the authority and jurisdiction conferred upon such courts by the general law of the State.

SEC. 18. That all criminal cases now on the docket of the Superior Court of Burke County for trial wherein a felony is not charged, shall be transferred to the docket of the Recorder's Court of Burke County for trial, and due notice thereof shall be given by letter to each defendant, such notice setting forth a day certain, not less than ten days, at which time all defendants shall appear and stand trial of all such charges as may be lodged against them, and the said Recorder's Court of said County is hereby given jurisdiction of all such offenses for trial, in lieu of the Superior Court in which said cases are now pending. That in addition to the jurisdiction conferred by the general law of the State, the said Recorder's Court of Burke County is hereby given jurisdiction and the right to inquire into the conduct of any and all defendants who have by judgment of the Superior Court of Burke County been placed on probation or in which judgment has been suspended during good behavior, and make report to the presiding judge to the next term of Superior Court for said County held for trial of criminal cases with any findings and recommendations which the facts found by such inquiry may warrant.

SEC. 19. That in addition to the criminal jurisdiction of the said Burke County Recorder's Court, the said court is hereby given civil jurisdiction to hear, try and determine all civil mat-

ters as provided in sections fifteen hundred and ninety to fifteen hundred and ninety-eight, both inclusive, or article twenty-two of the Consolidated Statutes of North Carolina.

SEC. 20. If any clause, part, sentence or paragraph of this act for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act.

Valid parts of
act upheld.

SEC. 21. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 22. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1929.

CHAPTER 127

AN ACT TO AMEND CHAPTER 41, PUBLIC LAWS OF 1927, IN RELATION TO MATURITIES OF BONDS OF THE STATE FOR THE CONSTRUCTION OF A BRIDGE ACROSS CAPE FEAR RIVER AT WILMINGTON.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter forty-one, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the words and figures "nineteen hundred and thirty (1930)" and by inserting in lieu thereof the words and figures "nineteen hundred and thirty-two (1932)," the intent of this amendment being to provide that the one million two hundred and fifty thousand dollars (\$1,250,000) bonds of the State authorized by said act for the construction of a bridge across Cape Fear River at Wilmington shall mature in annual installments on the first day of January, beginning not later than nineteen hundred and thirty-two (1932) and running not longer than nineteen hundred and forty-five (1945), the amount of each annual installment to be fixed by the Governor and Council of State.

Sec. 2, ch. 41,
Public Laws
1927, amended.

Maturity date
of bonds for
Cape Fear
River bridge
at Wilmington
fixed to begin
not later than
1932.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1929.

CHAPTER 128

AN ACT TO AMEND CHAPTER 74, PUBLIC LAWS OF 1925, IN RELATION TO MATURITIES OF BONDS OF THE STATE FOR THE CONSTRUCTION OF A BRIDGE ACROSS THE LOWER CHOWAN RIVER.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter seventy-four, Public Laws of one thousand nine hundred and twenty-five, be and

Sec. 2, ch. 74,
Public Laws
1925, amended.

Maturity date of bonds for bridge over Lower Chowan River fixed to begin not later than 1932.

the same is hereby amended by striking out the words and figures "nineteen hundred and thirty (1930)," and by inserting in lieu thereof the words and figures "nineteen hundred and thirty-two (1932)," the intent of this amendment being to provide that the six hundred thousand dollar bonds of the State authorized by said act for the construction of a bridge across the Lower Chowan River shall mature in annual installments on the first day of January, beginning not later than nineteen hundred and thirty-two (1932) and running not longer than nineteen hundred and forty-nine (1949), the amount of each annual installment to be fixed by the Governor and Council of State.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 129

AN ACT TO AMEND SECTION 2532 OF THE CONSOLIDATED STATUTES, REGULATING TOLLS OF PUBLIC MILLS IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

Consolidated Statutes 2532, amended.

SECTION 1. That section two thousand five hundred and thirty-two of the Consolidated Statutes, be amended by adding at the end thereof the following:

Tolls for grinding grain in mills of Northampton and Franklin Counties.

"*Provided, further, that in Northampton and Franklin Counties it shall be lawful for water mills to take for toll for grinding one-sixth of the Indian corn and wheat, and one-twelfth part for chopping grain of any kind.*"

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 130

AN ACT TO AMEND SECTION 1608 OF THE CONSOLIDATED STATUTES, VOLUME THREE, BY PLACING THE COUNTY OF MONTGOMERY UNDER THE GENERAL LAW RELATING TO THE ESTABLISHMENT OF RECORDER'S COURTS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1608, amended.

SECTION 1. That section one thousand six hundred and eight of the Consolidated Statutes, Volume III, be, and the same is hereby amended as follows:

By inserting after the word "Iredell" in line two of said section the word "Montgomery" and by inserting after the word "Sixteenth" in line three of said section the words "except as to Catawba County."

Montgomery and Catawba Counties placed under general Recorder's Court law.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 131

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES FIXING THE TERMS OF COURT IN THE SEVERAL COUNTIES, THIS BILL RELATING ONLY TO THE TERMS OF COURT IN FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be amended as follows: In the division relating to the Eleventh District, strike out the entire section referring to Forsyth County, and insert in lieu thereof the following:

Consolidated Statutes 1443, amended.

Forsyth County: The terms of the Superior Court for Forsyth County shall be held as follows: Eighth Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; third Monday before the first Monday in March, to continue for two weeks, for civil cases only; first Monday before the first Monday in March, to continue for two weeks, for the trial of criminal and civil cases; first Monday after the first Monday in March, to continue for two weeks, for civil cases only; third Monday after the first Monday in March, to continue for one week, for criminal cases only; eleventh Monday after the first Monday in March, to continue for two weeks, for the trial of criminal cases only; thirteenth Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only; sixteenth Monday after the first Monday in March, to continue for one week, for the trial of civil cases only; sixth Monday before the first Monday in September, to continue for two weeks, for criminal cases only; first Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases only; fourth Monday after the first Monday in September, to continue for two weeks, for the trial of criminal and civil cases; ninth Monday after the first Monday in September, to continue for two weeks, for the trial of criminal cases only; eleventh

Terms of Superior Court in Forsyth County.

Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases only; thirteenth Monday after the first Monday in September, to continue for two weeks, for the trial of criminal cases.

Emergency
Judge may
preside.

SEC. 2. That the Governor shall assign an emergency or any other judge to hold any of the terms of the Superior Court of Forsyth County when the judge holding courts in said district is unable to hold said terms.

Conflicting
laws repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 132

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO COURTS OF WAYNE COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
amended.

SECTION 1. That the part of section one thousand four hundred and forty-three of the Consolidated Statutes of one thousand nine hundred and nineteen, and the amendments thereto, relating to Wayne County, be amended to read as follows:—

Terms of
Superior Court
in Wayne
County.

"Wayne—Sixth Monday before first Monday in March, fifth Monday after the first Monday in March, twelfth Monday after the first Monday in March, second Monday before the first Monday in September, each to continue for one week; twelfth Monday after the first Monday in September, to continue for two weeks; fifth Monday before the first Monday in March, sixth Monday after the first Monday in March, thirteenth Monday after the first Monday in March, first Monday before the first Monday in September, each to continue for one week, for civil cases only; first Monday in March, and fifth Monday after the first Monday in September, each to continue for two weeks, for civil cases only. If no regular judge is available for the two weeks' term of Court beginning on the first Monday in March, the Governor may assign a special judge to hold said Court."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith be, and the same are hereby, repealed.

Act effective
May 1, 1929.

SEC. 3. That this act shall be in force from and after May 1st, one thousand nine hundred and twenty-nine.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 133

AN ACT PROVIDING FOR GRAND JURORS TO SERVE
SIX MONTHS IN DAVIDSON COUNTY*The General Assembly of North Carolina do enact:*

SECTION 1. That the grand jurors for Davidson County shall be drawn at the first fall and spring terms of the criminal courts held in the County of Davidson, and the judge shall charge them as provided by law, and the jurors so drawn shall serve during the remaining fall and spring terms respectively; provided that the grand jurors drawn at the next criminal term in said County, following the ratification of this act shall serve during the remaining spring term.

Davidson County grand jurors to serve six months.

Effective after next criminal term.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 134

AN ACT TO AMEND CHAPTER 321, PUBLIC-LOCAL
LAWS OF 1921, AS AMENDED BY CHAPTER 446, PUB-
LIC-LOCAL LAWS OF 1927, RELATING TO FISHING
IN BURKE AND McDOWELL COUNTIES.*The General Assembly of North Carolina do enact:*

SECTION 1. That chapter three hundred and twenty-one, of the Public-Local Laws of nineteen hundred and twenty-one, as amended by chapter four hundred and forty-six, of the Public-Local Laws of nineteen hundred and twenty-seven, be and the same are hereby amended by striking out section one, of said chapter four hundred and forty-six, Public-Local Laws of nineteen hundred and twenty-seven, and by inserting in lieu thereof the following: "that the Department of Conservation and Development be and it is hereby constituted and authorized to exercise full and complete supervision, regulation and control of all laws and acts relating to fishing in the counties of Burke and McDowell and the same for such purposes is hereby substituted and given all power and authority heretofore conferred upon the Burke-McDowell Fish Commission."

Ch. 321, Public-Local Laws 1921; and ch. 446, Public-Local Laws 1927, amended.

Department of Conservation and Development succeeds to powers of Burke-McDowell Fish Commission.

SEC. 2. That said chapter three hundred and twenty-one, Public-Local Laws of nineteen hundred and twenty-one, as amended by chapter four hundred and forty-six, Public-Local Laws of nineteen hundred and twenty-seven, be further amended by striking out section five, of said chapter four hundred and forty-six, and substituting in lieu thereof the following: "that it shall be the duty of the Department of Conservation and

Further amended.

Department to have full supervision over fishing in said Counties.

Development to regulate, prohibit or restrict in time, place, character or dimensions or means employed in taking or catching fish from the waters of said counties and to regulate the seasons at which the various species of fish may be taken and to prescribe the minimum size of fish which shall be taken in said waters and in all respects shall have the same right and authority as now conferred by law upon said Department in regulating Inland Fisheries in other waters of the State."

Further amended.

SEC. 3. That said chapter four hundred and forty-six, of the Public-Local Laws of nineteen hundred and twenty-seven, be further amended by striking out section eleven of said act, and inserting in lieu thereof the following: "that the said Department of Conservation and Development shall have the right and authority to prescribe the closed seasons for fishing or taking the several species of fish from the waters, as now given under the general law of the State."

Department to prescribe closed seasons on fishing.

Further amended.

SEC. 4. That said chapter four hundred and forty-six, Public-Local Laws of nineteen hundred and twenty-seven, be further amended by striking out section twelve, of said act, and inserting in lieu thereof the following: "that a season license for fishing in the waters of Burke County shall be one dollar and ten cents (\$1.10) for residents of said County and a like license for fishing in the waters of McDowell County and two dollars and ten cents (\$2.10) for a State-wide license, except as to non-residents of the State, who shall pay a license fee of three dollars and ten cents (\$3.10), or in lieu of either of said licenses, fifty cents per day."

County fishing license \$1.10 for residents.

State-wide, \$2.10 for residents.

\$3.10 for non-residents.

Applicable also to Caldwell County.

SEC. 5. That the provisions of chapter four hundred and forty-six, as hereby amended, shall be applicable to the counties of Burke, McDowell and Caldwell and the license fee herein provided for Burke and McDowell shall also apply to Caldwell County.

Conflicting laws repealed.

SEC. 6. That all laws or clauses of laws conflicting herewith are hereby repealed.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 135

AN ACT TO AMEND SECTION 4458 OF THE CONSOLIDATED STATUTES, RELATIVE TO PUBLIC DRUNKENNESS IN THE COUNTY OF NORTHAMPTON.

The General Assembly of North Carolina do enact:

Consolidated Statutes 4458, amended.

SECTION 1. That section four thousand four hundred and fifty-eight of the Consolidated Statutes be and the same is here-

by amended by inserting in line nine thereof between the words "Moore" and "Pitt" the word "Northampton."

Drunkennes
in Northampton
County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 136

AN ACT TO AMEND SECTION 8073 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME 2, BY ADDING ROCKINGHAM AT THE END OF SAID SECTION, LINE FIVE, ABOLISHING STANDARD KEEPERS IN ROCKINGHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight thousand and seventy-three, Volume Two, of the Consolidated Statutes of North Carolina be amended by adding "Rockingham" at the end of section eight thousand and seventy-three, line five.

Consolidated
Statutes 8073,
Volume 2,
amended.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Standard keepers
in Rockingham
County.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Conflicting
laws repealed.

Ratified, this the 12th day of March, A. D. 1929.

CHAPTER 137

AN ACT TO PROVIDE FOR SPECIAL JUDGES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SEC. 1. The Governor of North Carolina shall appoint four persons who shall possess the requirements and qualifications of special judges as prescribed by article four, section eleven of the Constitution, and who shall take the same oath of office, and otherwise be subject to the same requirements and disabilities as are or may be prescribed by law for judges of the Superior Court, save the requirements of residence in a particular district, to be special judges of the Superior Courts of the State of North Carolina. Two of the said judges shall be appointed from the Western Judicial Division and two from the Eastern Judicial Division, as now established. The Gover-

Governor
authorized to
appoint four
special judges
of the Superior
Court.

Two from
Western
Judicial
Division.
Two from
Eastern.

Commission to be issued to each for term from July 1, 1929, to June 30, 1931.

Commission constitutes authority.

Appointments to be made on or before July 1, 1929.

Subject to removal.

Vacancy appointments.

In event of necessity Governor may appoint two additional special judges, one from West one from East. Term to end on June 30, 1931.

Subject to same provisions as other four.

Except that appointment need not be made by July 1, 1929.

Special judges may hold regular as well as special terms.

Special judges to have all jurisdiction as regular judges during time of commission.

Remedial or amendatory writs must be returnable before them only in county where suit is pending, unless they are holding Courts of that district.

nor shall issue a commission to each of said judges so appointed for a term to begin on July first, nineteen hundred and twenty-nine, and to end June thirtieth, nineteen hundred and thirty-one, and the said commission shall constitute his authority to perform the duties of the office of a special judge of the Superior Courts during the time named therein.

SEC. 2. Each special judge shall be appointed by the Governor on or before July first, nineteen hundred and twenty-nine, and shall be subject to removal from office for the same causes and in the same manner as regular judges of the Superior Court; and vacancies occurring in the offices created by this act shall be filled by the Governor in like manner for the unexpired term thereof.

SEC. 3. The Governor is further authorized and empowered, if in his judgment the necessity exists therefor, to appoint, at such time as he may determine, not exceeding two additional special judges, one of whom shall be a resident of the Eastern Judicial Division, and one of whom shall be a resident of the Western Judicial Division, whose term of office shall begin from his or their appointment and qualification and to end June thirtieth, nineteen hundred and thirty-one. That all the provisions of this act applicable to the four special judges directed to be appointed, shall be applicable to the two special judges authorized to be appointed under this section, except as to the provision that the appointment shall be made on or before July first, nineteen hundred and twenty-nine.

SEC. 4. That the authority herein pursuant to article four, section eleven, of the Constitution of North Carolina conferred upon the Governor to appoint such special judges shall extend to regular as well as special terms of the Superior Court, with either civil or criminal jurisdiction, or both, as may be designated by the statutes or by the Governor pursuant to law.

SEC. 5. That such special judges during the time noted in their commission shall have all the jurisdiction which is now or may be hereafter lawfully exercised by the regular judges of the Superior Courts in the courts which they are appointed or assigned by the Governor to hold, and shall have power to determine all matters and injunctions, receiverships, motions, habeas corpus proceedings and special proceedings on appeal otherwise properly before them; but writs of injunction, orders to show cause, and other remedial or amendatory writs, orders and notices shall be returnable before them only in the county where the suit, proceeding or other cause is pending unless such judge is then holding the courts of that district, in which case the same may be returnable before him as before the regular judge of the Superior Court; and the same when issued by any such special judge, may always be made returnable by

him before the resident or presiding Superior Court Judge of each district to the same extent and in the same manner as any Superior Court Judge might do in like cases.

SEC. 6. The special judges so appointed shall receive the same salary and traveling expenses as now are, or may hereafter be, paid or allowed to judges of the Superior Court for holding their regularly assigned courts, and they shall hold all such regular and special terms of court as they may be directed and assigned by the Governor to hold, without additional compensation: *Provided*, that no person appointed under this act shall engage in the private practice of law.

Compensation same as regular judges.

SEC. 7. Nothing herein shall be construed to prohibit such special judges from settling cases on appeal and making all proper orders in regard thereto after the time for which they were commissioned has expired.

No additional compensation for special terms.

No special judge may practice law.

May make orders of settling cases on appeal after expiration of commission.

SEC. 8. That all laws or clauses of laws which may be in conflict with this act, to the extent of such conflict, are hereby repealed: *Provided*, that nothing herein shall in any manner affect sections 1435(a) and 3884(a) of the Consolidated Statutes.

Conflicting laws repealed.

Consolidated Statutes 1435 (a) and 3884 (a), retained.

SEC. 9. This act shall be in full force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 138

AN ACT TO AUTHORIZE THE STATE HIGHWAY COMMISSION TO CONSTRUCT AND MAINTAIN WALKWAYS AND DRIVEWAYS WITHIN THE MANSION SQUARE IN THE CITY OF RALEIGH.

The General Assembly of North Carolina do enact:

SECTION 1. That section 3846(J) of the Consolidated Statutes relating to the powers of the State Highway Commission be amended by adding to said section a new subsection numbered (m) as follows:

Consolidated Statutes 3846 (j), amended.

"The State Highway Commission is authorized and empowered to construct and maintain all walkways and driveways within the Mansion Square in the city of Raleigh including the approaches connecting with the city streets, and any funds expended therefor shall be a charge against General Maintenance."

Confers upon State Highway Commission care of walks and drives in Mansion Square, Charge against General Maintenance.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 139

AN ACT TO EXEMPT LENOIR COUNTY FROM THE PROVISIONS OF SECTION 2532 OF THE CONSOLIDATED STATUTES, REGULATING TOLLS BY PUBLIC MILLS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 2532,
amended.
Section not
applicable to
Lenior County.
Conflicting
laws repealed

SECTION 1. That section two thousand five hundred and thirty-two of the Consolidated Statutes be amended by adding at the end thereof the following: "*Provided, further, that this section shall not apply to Lenoir County.*"

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 140

AN ACT TO AMEND SECTION 23 OF ARTICLE 4 OF THE CONSTITUTION OF NORTH CAROLINA, RELATING TO SOLICITORS.

The General Assembly of North Carolina do enact:

Sec. 23, Art.
4, Constitution
N. C., amended.
Allowing
General As-
sembly to re-
duce or increase
number of
Solicitorial
Districts.

SECTION 1. That section twenty-three of article four of the Constitution of North Carolina be and the same is hereby amended so as hereafter to read as follows: "The State shall be divided into twenty solicitorial districts, for each of which a solicitor shall be chosen by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justices in his district. But the General Assembly may reduce or increase the number of districts."

SEC. 2. That this amendment shall be submitted to the qualified voters of the State at the next general election.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed the words "For Amendment Providing for Solicitorial Districts," and those opposed shall vote a ballot on which shall be written or printed the words "Against Amendment Providing for Solicitorial Districts."

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State

To be submitted
to voters at
next general
election.

Ballots.

Will of voters
to determine
adoption of
amendment.

to certify the amendment under the Seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 141

AN ACT PROHIBITING THE COMMISSIONERS OF BUNCOMBE COUNTY AND THE CITY OF ASHEVILLE FROM ISSUING BONDS WITHOUT A VOTE OF THE PEOPLE.

The General Assembly of North Carolina do enact:

SECTION 1. That no bonds or notes shall be issued by the Board of Commissioners of Buncombe County, except as hereinafter provided, for any purpose in excess of the limitations hereinafter prescribed, unless the same shall have first been submitted to the qualified voters of Buncombe County at an election to be held in the manner prescribed by the County Finance Act.

No bonds or notes to be issued in Buncombe County without popular vote except as hereinafter prescribed.

SEC. 2. That bonds may be issued as authorized by Senate Bill six hundred and ninety-six of the General Assembly of North Carolina, at its session of one thousand nine hundred and twenty-nine, being an act entitled, "An Act to Authorize the Commissioners of Buncombe County to Issue Bonds for the Purpose of Refunding Bonds Maturing Before January first, one thousand nine hundred and thirty-three."

Certain re-funding bonds authorized by 1929 Act may be issued.

SEC. 3. That bonds may be issued as authorized by Senate Bill seven hundred and forty-eight of the General Assembly of North Carolina at its session of one thousand nine hundred and twenty-nine, being an act entitled "An Act to Authorize the Board of Commissioners of Buncombe County to Issue Bonds to Fund Indebtedness for Necessary Expenses Occasioned by Deficits Accruing not later than June thirtieth, one thousand nine hundred and twenty-nine."

Other funding bonds authorized by 1929 Act may be issued.

SEC. 4. That bonds may be issued by Buncombe County under the provisions of the County Finance Act, which is hereby made applicable to Buncombe County, and within the limitations of this act when the debt statement filed in connection with the bond order for other than school purposes shows upon its face that the net debt of the county as ascertained by section fourteen of the County Finance Act, does not exceed eight per cent of the assessed valuation of real and personal prop-

Other bonds may be issued as contemplated by County Finance Act where net debt of County does not exceed 8%.

Or if in excess of 8%, no more bonds except to cause increase of 1% over the 8% or less.

If debt statement shows a debt as here-inbefore limited, bonds must be approved by voters.

Notes may be issued in anticipation of collection of revenue.

Act not applicable to bonds issued to pay valid notes or renewals or extensions thereof.

Bonds may be issued for purposes of sewer systems or systems for promotion of public health Sec. 8 of County Finance Act, amended.

Sewer systems or those for promotion of public health, added. Sec. 11, amended.

Sewer systems, added.
Board of Education may borrow money on tax anticipation notes.
For purpose of running schools.
School budget to control amount borrowed.

erty, or if in excess of eight per cent that the net indebtedness of Buncombe County as of the date of the ratification of this act, will not be increased thereby more than one per cent of such assessed valuation.

SEC. 5. That if it appears from the debt statement filed in connection with any bond order that the net indebtedness of Buncombe County is in excess of the limitations set forth in the preceding section, such bond order may be passed but the same shall not take effect, and no bonds shall be issued thereunder unless the same shall first be submitted to the qualified voters of Buncombe County at an election to be held in the manner prescribed by sections twenty-two to thirty, both inclusive, of the County Finance Act.

SEC. 6. That notes may be issued by Buncombe County in accordance with the provisions of the County Finance Act, in anticipation of the collection of revenues.

SEC. 7. That this act shall not apply to any bonds issued or to be issued by Buncombe County for the purpose of paying valid notes of Buncombe County outstanding at the ratification of this act, nor shall it apply to any renewals or extensions of notes issued by Buncombe County and outstanding at the date of the ratification of this act, but all such bonds or notes shall be issued pursuant to the special acts now applicable to same, and such acts shall remain in force, only for the purposes set out hereinabove.

SEC. 8. That bonds may be issued by Buncombe County pursuant to the County Finance Act and within the debt limits prescribed by this act, for the purpose of the construction of a sanitary sewer system or systems for the promotion of the public health of Buncombe County, and section eight of the County Finance Act is hereby amended by adding at the end of said section the following:

“(m) For the construction and installation of a system or systems of sanitary sewers for the promotion of the public health of Buncombe County.”

That section eleven of the County Finance Act shall be amended by adding at the end of said section the following:

“(4) Sewer systems, thirty years.”

SEC. 9. That the board of education of Buncombe County is authorized to borrow money in anticipation of the collection of taxes for the purpose of raising funds with which to defray the expenses of opening, supporting, maintaining, operating and running the public schools of Buncombe County, pursuant to the provisions of chapter ninety, Public-Local Laws, extra session, one thousand nine hundred and twenty, provided, however, that no money shall be borrowed by said board of education in excess of the total amount of the school budget, except

by the approval of the board of commissioners of Buncombe County.

SEC. 10. That "County Finance Act," as used in this act shall mean chapter eighty-one, Public Laws, one thousand nine hundred and twenty-seven, as the same may be amended at the present session of the General Assembly, provided, however, that no amendment at the present session of the General Assembly to the said County Finance Act shall in any way alter the debt limits prescribed by this act. That the terms "bond order" and "debt statement" as used in this act shall mean the bond order and debt statement as defined by said County Finance Act, and "net debt," or "net indebtedness" shall mean the net debt of the county as the same shall be computed by the method contained in section fourteen of the County Finance Act.

SEC. 11. That the amendments to the County Finance Act contained herein shall apply only to Buncombe County.

SEC. 12. That it shall be unlawful for the governing body of the City of Asheville to issue bonds or notes for any purposes except under the provisions of the Municipal Finance Act and within the debt limit prescribed by said act, except as hereinafter provided.

SEC. 13. That no bonds or notes shall be issued under the provisions of the Municipal Finance Act in excess of the limits therein contained unless the question of the adoption of the ordinance authorizing the same shall first be submitted to the voters of said municipality in the manner prescribed by said Municipal Finance Act.

SEC. 14. This act shall not be construed so as to prevent said municipal corporation from borrowing money in anticipation of the collection of revenues to meet appropriations for the current fiscal year nor shall it prevent said municipality from borrowing money for the purpose of paying the principal and interest of bonds or notes becoming due within four months and not otherwise adequately provided for in anticipation of the collection of taxes or other revenues for the next succeeding fiscal year as now provided for by said Municipal Finance Act.

SEC. 15. That this act shall not apply to any bonds issued or to be issued by the City of Asheville for the purpose of paying valid notes of said City outstanding at the ratification of this act nor shall it apply to any renewals or extensions of notes issued by the City of Asheville and outstanding at the date of the ratification of this act, but all such bonds or notes for paying, extending or funding such obligations outstanding at the date of ratification of this act shall be issued pursuant to the special acts now applicable to same and such acts shall remain in force except that no bonds or notes except those re-

Definitions.
"County Finance Act".

"Bond order" and "debt statement".

"Net debt".

Applicable only to Buncombe County.

Issuance of bonds in Asheville unlawful except under Municipal Finance Act.

Otherwise issuance of bonds must be submitted to voters.

Money may be borrowed in anticipation of collection of revenue for current fiscal year.

Or for retiring present bonds or notes.

Bonds issued to pay valid notes outstanding excepted; also renewals or extensions thereof.

ferred to in this section and section seventeen shall be issued under said special acts.

Sec. 2, ch. 125,
Private Laws
1927, amended.

SEC. 16. Section two of chapter one hundred and twenty-five of the Private Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the words "three years" wherever they occur in said section and by inserting in lieu thereof the words "six years."

Certain public
improvement
bonds also
excepted.

SEC. 17. That the commissioners of the City of Asheville are authorized to issue bonds or notes of said City under the provisions of chapter one hundred and twenty-five, Private Laws, one thousand nine hundred and twenty-seven, as hereby amended, for the purpose of paying an indebtedness heretofore incurred on account of public improvements of the City of Asheville constituting a necessary expense, and also for the purpose of providing funds for the completion of public improvements constituting a necessary expense, for which contracts have heretofore been made or let, or where such improvements have been begun and not yet completed, and all indebtedness of City of Asheville heretofore incurred by reason of any public improvements constituting a necessary expense heretofore made is hereby ratified and approved.

Conflicting
laws repealed.

SEC. 18. That all laws and parts of laws in conflict with this act, be and the same are hereby repealed and this act shall not be affected by the provisions of any acts, general or special, in conflict with this act, including acts passed at this session, unless the same expressly refers to this act by its caption.

SEC. 19. That this act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 142

AN ACT TO AMEND SECTION 6, ARTICLE 4, OF THE CONSTITUTION OF NORTH CAROLINA, RELATIVE TO SUPREME COURT JUSTICES.

The General Assembly of North Carolina do enact:

Sec. 6, art. 4,
Constitution
N. C., amended.
Two additional
Supreme Court
Justices.

To be submitted
to voters at
next general
election.
Ballots.

SECTION 1. That section six of article four of the Constitution of North Carolina be and the same is hereby amended so as hereafter to read as follows: "The Supreme Court shall consist of a Chief Justice and six Associate Justices."

SEC. 2. That this amendment shall be submitted to the qualified voters of the State at the next general election.

SEC. 3. That the electors favoring the adoption of this amendment shall vote a ballot on which shall be written or printed the words "For amendment increasing the Supreme Court from five to seven members," and those opposed shall

vote a ballot on which shall be written or printed the words "Against Amendment increasing the Supreme Court from five to seven members."

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of State, who shall enroll said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

Certification of
result.

SEC. 5. That thereupon the Governor of the State shall appoint two additional Associate Justices of the Supreme Court, who shall serve under said appointments until the next general election, at which time they or their successors shall each be elected for a full term of eight years and thereafter elected or appointed as provided by law for the election or appointment of the other Justices of said Court.

Thereupon
Governor to
appoint two
additional
Justices to serve
till next general
election.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 143

AN ACT TO REGULATE THE ALIENATION OF PROPERTY HELD BY OR FOR THE STATE OR FOR ITS USE, OR BY OR FOR ANY STATE INSTITUTION, BOARD, AGENCY, DIVISION, COMMISSION, OR CORPORATION THAT IS A STATE AGENCY, AND ANY PERSON WHO HOLDS PROPERTY FOR THE USE OF THE STATE OF NORTH CAROLINA, OR ANY OF ITS AGENCIES.

The General Assembly of North Carolina do enact:

SECTION 1. That wherever the power and authority to convey real property held or owned by any State institution, agency, board, commission, person or corporation that exercises State functions, have been or may be hereafter given by the General Assembly, then the method and manner of conveying the same shall be as herein provided.

Method of
alienation of real
property held
by any State
agency.

SEC. 2. Such conveyance shall be in the usual form of deeds of conveyance of real property and shall be executed in the name of the State of North Carolina, and signed in the name of the State of North Carolina by the Governor and attested by the Secretary of State, and the Great Seal of the State of North Carolina shall be affixed thereto.

In form of deed.
Executed in
name of State.
Signed by
Governor.
Attested by
Secretary of
State.
Great Seal of
State affixed.

Admission to registration in Counties.

Exclusive method of conveying such property.

Act not applicable to State Board of Education as to its lands.

Conflicting laws repealed.

SEC. 3. Such conveyances shall be admitted to registration in the several counties of the State upon the probate required by law for deeds of corporations.

SEC. 4. That the manner and method of conveying real property in the State of North Carolina herein set out shall be the exclusive and only method of conveying same. Any conveyance thereof by any other person and/or executed in any other manner or method shall not be effectual to convey the State's interest or estate in such real property.

SEC. 5. That this act shall not be held or construed to apply to the State Board of Education insofar as it relates to the authority to convey lands held by the State Board of Education, but when the State Board of Education shall have determined to convey any of its real property in accordance with the statutes now or hereafter applying to lands held by the State Board of Education, then the method of conveying the same shall be as herein set out and not otherwise.

SEC. 6. That all laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 144

AN ACT TO CORRECT A CLERICAL ERROR IN THE ACT RELATING TO CHOWAN RIVER BRIDGE AND THAT RELATING TO THE CAPE FEAR RIVER BRIDGE.

The General Assembly of North Carolina do enact:

Subsec. (c), sec. 6, ch. 74, Public Laws 1925, amended.

SECTION 1. That sub-section (c) section six, chapter seventy-four, Public Laws nineteen hundred and twenty-five, be and the same is hereby amended by striking out therein the word "loss" and substituting therefor the word "loan," so that sub-section (c) shall read as follows:

Renewal of loan.

"(c) For the renewal of any loan evidenced by notes herein authorized."

Subsec. (c), sec. 6, ch. 41, Public Laws 1927, amended.

SEC. 2. That sub-section (c) of section six of chapter forty-one, Public Laws nineteen hundred and twenty-seven, be and the same is hereby amended by striking out the word "loss" therein and substituting therefor the word "loan" so that said sub-section shall read as follows:

Renewal of loan.

"(c) For the renewal of any loan evidenced by notes herein authorized."

Correction of clerical errors.

SEC. 3. This act shall be construed as declaratory of the law as it now exists, error in the acts amended being, evidently, clerical, made in the transcription of the act itself.

SEC. 4. This act shall take effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 145

AN ACT TO AMEND SECTION 6417, CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO CONTRACTS FOR FIRE INSURANCE.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand four hundred seventeen (6417) of the Consolidated Statutes of North Carolina be amended, by adding at the end thereof a new section to be section 6417-A, as follows:

Consolidated
Statutes 6417,
amended.
New section
added.

6417-A. "Nothing contained in this chapter shall be construed as prohibiting the performance of any contract hereafter made for the introduction or installation of automatic sprinklers or other betterments or improvements for reducing the risk by fire or water on any property located in this State, and containing provisions for obtaining insurance against loss or damage by fire or water, for a specified time at a fixed rate; provided, every policy issued under such contract shall be as provided by law."

Devices for re-
ducing risks of
fire.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 146

AN ACT TO VALIDATE CERTAIN PROBATES AND REGISTRATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That all acknowledgments and proofs of execution, including privy examination of married women, of any mortgage or deed of trust executed to secure the payment of any indebtedness to any building and loan association prior to the first day of January, one thousand nine hundred and twenty-nine, shall not be, nor held to be, invalid by reason of the fact that the clerk of the Superior Court, justice of the peace, notary public, or other officer taking such acknowledgment, proof of execution or privy examination, was an officer or stockholder in such building and loan association; but such proofs and acknowledgments of all such instruments, and the registration thereof, if in all other respects valid, are hereby declared to be valid.

Validation of
mortgages and
deeds of trust
to building and
loan associations
where acknow-
ledgment was
taken before
officer who was
stockholder in as-
sociation.
Prior to January
1, 1929.

Same, where officer ordering probate was such officer or stockholder.

Pending litigation unaffected.
Conflicting laws repealed.

Nor shall the registration of any such mortgage or deed of trust ordered to be registered by the clerk of the Superior Court, or by any deputy or assistant clerk of the Superior Court, be or held to be invalid by reason of the fact that the clerk of the Superior Court, or deputy, or assistant clerk of the Superior Court, ordering such mortgages or deeds of trust to be registered was an officer or stockholder in any building and loan association, whose indebtedness is secured in and by such mortgage or deed of trust.

SEC. 2. That this act shall not apply to pending litigation.

SEC. 3. That all laws or clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 147

AN ACT TO REPEAL THE PARDON COMMISSION ACT AND TO PROVIDE EXECUTIVE COUNSEL.

The General Assembly of North Carolina do enact:

Ch. 29, Public Laws 1925, repealed.

SECTION 1. That chapter twenty-nine, Public Laws one thousand nine hundred and twenty-five, be and the same is hereby repealed.

Governor authorized to appoint executive counsel.
Duties.

SEC. 2. The Governor is hereby authorized and empowered to appoint some competent lawyer well versed in matters pertaining to the executive department of State government who shall perform the following duties:

As to pardons.

(1) Make or conduct all such investigations as may be required of him by the Governor in connection with application for pardons, commutations and reprieves.

As to governmental activities of Governor.

(2) Perform such other duties that may concern, or be connected with, or incidental to, the governmental activities participated in; directed or considered by the Governor.

As to investigations of State agencies.

(3) To make such investigation as the Governor may desire or direct with reference to any institution, board, department, commission, agency, or other matters in which the State is interested.

As to other matters directed by Governor.

(4) To perform such other duties as the Governor may direct him to perform.

Compensation not to exceed that of Superior Court Judge.

SEC. 3. That such person so appointed shall receive as compensation for his services such sum as may be fixed by the Governor not to exceed what is now, or may be hereafter, paid or allowed to a Superior Court Judge.

Stenographic assistance and traveling expenses provided.

SEC. 4. Such executive counsel shall be provided with such stenographic assistance and such traveling expenses as may necessarily be incurred in the performance of the duties of

his office, all of which sums shall, before payment, be approved by the Governor and paid out of the appropriation and allotment to the operation of the Governor's office.

SEC. 5. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 6. That this act shall be in force from and after March fifteenth, one thousand nine hundred and twenty-nine.

Ratified, this the 13th day of March, A. D. 1929.

Payable out of allotment to Governor's office.
Conflicting laws repealed.

Act effective March 15, 1929.

CHAPTER 148

AN ACT TO PERMIT STATE BANK AND TRUST COMPANIES TO BE CONSOLIDATED WITH NATIONAL BANKING ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That any bank or trust company incorporated under the laws of North Carolina may be consolidated with any national banking association, or associations, under the charter of such national banking association or under a new charter issued to such consolidated association, upon such terms and conditions as may be lawfully agreed upon, provided that the laws of North Carolina governing the consolidation of State banks shall be first complied with as to the consolidation of such bank or trust company. When such consolidation shall have been effected and approved, as provided by law, all the rights, franchises and interests of such bank or trust company so consolidated with the national banking association, or national banking associations, in and to every species of property, real, personal and mixed, and choses in action thereto belonging, shall be deemed to be transferred to and vested in such national banking association into which it is consolidated, without any deed or other transfer, and the said consolidated national banking association shall hold and enjoy the same and all rights of property, franchises and interests, including the right of succession as trustee, executor, administrator, or in any other fiduciary capacity, in the same manner, and to the same extent, as was held and enjoyed by such bank or trust company so consolidated. In case of such consolidation the rights of creditors of such bank or trust company shall be preserved unimpaired and all lawful debts and liabilities of such bank or trust company shall be deemed to have been assumed by such consolidated national banking association.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

Permission given State banks or trust companies to consolidate with national banking associations under charters of latter or new charter.

State laws governing consolidation of State banks are to be complied with.

Upon approval of consolidation, all rights and franchises and ownership of property passes to national association without deed.

Rights as fiduciary also pass.

Rights of creditors preserved.

Liability for debts pass to national association.

Conflicting laws repealed.

CHAPTER 149

AN ACT TO AMEND CHAPTER 221, PUBLIC LAWS OF 1927, BUT ONLY TO APPLY TO BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 8037,
amended.
Ch. 221, Public
Laws 1927,
amended.

SECTION 1. That paragraph six of section eight thousand and thirty-seven of part four of chapter two hundred and twenty-one, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out after the word "action" in line nineteen and before the word "After" in line twenty of said paragraph the words "as vigorously as may be necessary to obtain early final action" and by inserting in lieu thereof the words "in such manner as he may from time to time be directed by the board of commissioners of Buncombe County."

Only as to Bun-
combe County.

Consolidated
Statutes 8037A,
repealed.
Pending suits
amenable to
Act.

SEC. 2. That section 8037A of said chapter be and the same is hereby repealed.

SEC. 3. That the provisions of this act shall apply to all suits instituted in Buncombe County under the provisions of said chapter whether instituted prior to or subsequent to the ratification of this act.

Applicable only
to Buncombe
County.
Conflicting
laws repealed.

SEC. 4. That the provisions of this act shall apply only to Buncombe County.

SEC. 5. That all laws and parts of laws in conflict with this act be and the same are hereby repealed.

SEC. 6. This act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 150

AN ACT TO AMEND SECTION 4145, CONSOLIDATED STATUTES OF NORTH CAROLINA, TO PROVIDE FOR THE SUBSTITUTION OF EXECUTORS AND/OR TRUSTEES IN WILLS PROBATED AND RECORDED IN THIS STATE.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 4145,
amended.

Substitution of
consolidated
bank as executor
under will

SECTION 1. That section four thousand one hundred and forty-five of the Consolidated Statutes be and the same is hereby amended by striking out the period at the end of the section and substituting a comma and adding, after the comma, the following: "*Provided* that whenever in a will so probated or recorded a bank or trust company shall be named executor and/or trustee and shall have at the time of such probate and recording become absorbed by or consolidated with another

bank or trust company such latter bank or trust company shall be deemed substituted for and shall have all the rights and powers of the former bank or trust company."

SEC. 2. All laws or clauses of laws in conflict herewith are hereby repealed.

Conflicting
laws repealed.

SEC. 3. This act shall take effect upon ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 151

AN ACT TO AMEND CHAPTER 221, PUBLIC LAWS OF 1927, RELATING TO THE FORECLOSURE OF CERTIFICATES OF SALE FOR TAXES IN BLADEN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter two hundred and twenty-one, Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out the fourth paragraph of the sub-section of said section four, designated as "8037;" and by striking out the words "and said action shall be instituted within eighteen months from the date of the certificate of sale" from lines fifteen and sixteen from the bottom of said sub-section eight thousand and thirty-seven.

Sec. 4, ch. 221,
Public Laws
1927, amended.

Foreclosure of
tax certificates
in Bladen
County.

SEC. 2. That this act shall apply only to Bladen County.

Applicable only
to Bladen
County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 152

AN ACT TO PROVIDE FOR SUSPENDING TIME LIMIT FOR FILING CLAIM OF ONSLOW COUNTY FOR GASOLINE TAX REFUND UNDER CHAPTER 93, PUBLIC LAWS OF 1927.

Whereas, by oversight, inadvertance or other cause, the county accountant of Onslow County did not file claim of said Onslow County for gasoline tax refund (for gasoline used in road work in said county within the time provided by law); and,

Preamble.

Whereas, the failure to file said claim in time has been charged against said county accountant and the surety on his bond as a shortage in accounts; and,

Whereas, the sum of said claim amounts to one thousand four hundred forty-one dollars and twenty cents (\$1441.20);

Now, therefore,

The General Assembly of North Carolina do enact:

Sec. 9, ch. 93,
Public Laws
1927, repealed
as to Onslow
County.

SECTION 1. That the time limit provided in section nine, chapter ninety-three of Public Laws of session of nineteen hundred and twenty-seven be and is hereby repealed, insofar as said time limit is applicable to the claim for gasoline tax refund to Onslow County on account of gasoline used in road work as above recited.

Time for filing
claim for gas-
oline tax refund
extended.

SEC. 2. That the claim of Onslow County for gasoline tax refund referred to in the recital above shall be filed with the Commissioner of Revenue within thirty days from the date of the ratification of this act; and when so filed within said time, the same shall be received and considered by the said Commissioner of Revenue, upon its legal merits in all respects, except that no point may be taken against said claim on account of the time of filing the same.

Claims to be re-
ceived and con-
sidered.

Conflicting
laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 153

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO COURTS OF PITT COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
Volume 3,
amended.
Special terms
for Pitt County
Superior Court.

SECTION 1. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes be and the same is hereby amended by inserting in line six of the paragraph relating to Pitt County between the words "cases" and "eleventh" the words "ninth Monday after the first Monday in March, to continue for one week for the trial of civil cases;" and by adding at the end of said paragraph the words "eleventh Monday after the first Monday in September, to continue for one week for trial of civil cases." For these two terms the Governor is hereby directed to appoint a judge to hold the same from among the regular or emergency judges: *Provided, however,* the county commissioners may waive said terms, if in their discretion, the same are not deemed necessary.

Appointment of
judge to hold.

Commissioners
may waive
terms.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

CHAPTER 154

AN ACT TO REPEAL CHAPTER 459 OF THE PUBLIC-LOCAL LAWS OF 1925, AND TO REQUIRE PUBLICATION OF AN ANNUAL STATEMENT IN THE COUNTY OF UNION.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter four hundred and fifty-nine of the Public-Local Laws of one thousand nine hundred and twenty-five, be and the same is hereby repealed, and all of the provisions and requirements of section one thousand three hundred and thirty-four of the Consolidated Statutes are fully reenacted.

SEC. 2. That this act shall apply to the County of Union only.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

Ch. 459, Public Local Laws 1925, repealed.

Publication of annual statements.

Consolidated Statutes 1334, reenacted.

Applicable only to Union County.

Conflicting laws repealed.

CHAPTER 155

AN ACT TO AMEND SECTION 4, CHAPTER 213, PUBLIC LAWS OF 1927, TO REQUIRE FILING BY SHERIFF OR TAX COLLECTOR OF RUTHERFORD COUNTY OF STATEMENT WITH REFERENCE TO AN EFFORT TO COLLECT TAXES OUT OF PERSONALTY BELONGING TO DELINQUENT TAXPAYERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter two hundred and thirteen of Public Laws of one thousand nine hundred and twenty-seven, be amended by inserting in line seven between the words "year" and the word "and" the following:

"Filing under oath with reference to each delinquent taxpayer a statement as to whether or not he has made any effort to collect the taxes due from the taxpayer's personalty."

Sec. 4, ch. 213, Public Laws 1927, amended.

SEC. 2. That this act shall apply only to Rutherford County.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 13th day of March, A. D. 1929.

Rutherford County Sheriff to make oath of attempt to collect taxes out of personalty.

Applicable only to Rutherford County.

Conflicting laws repealed.

CHAPTER 156

AN ACT TO DIRECT THE APPLICATION OF RE-PAYMENTS TO RUTHERFORD COUNTY BY THE STATE HIGHWAY COMMISSION TO THE BONDED INDEBTEDNESS OF SAID COUNTY.

The General Assembly of North Carolina do enact:

Repayments on loan of Rutherford County to State Highway Commission directed to State Sinking Fund.

After January 1, 1930.

State Sinking Fund Commission authorized to apply such repayments to retiring road and bridge bonds of County in sum of \$625,000.

SECTION 1. That the State Highway Commission is authorized and directed to pay to the State Sinking Fund Commission out of any funds that may be due the County of Rutherford on the loans heretofore made by said County to the State Highway Commission, all payments made by the State Highway Commission to Rutherford County payable after January first, one thousand nine hundred and thirty.

SEC. 2. That the State Sinking Fund Commission is authorized and empowered to receive the funds referred to in section one, under the terms and provisions of section thirteen of chapter ninety-five, Public Laws of one thousand nine hundred and twenty-seven, in so far as the terms of said section are applicable, and to apply the funds so received for the exclusive purpose of retiring an issue of road and bridge bonds in the sum of six hundred and twenty-five thousand dollars of Rutherford County, dated January first, one thousand nine hundred and twenty-eight, to the extent that such funds may be sufficient therefor.

SEC. 3. This act shall be in force from and after the date of its ratification.

Ratified this the 13th day of March, A. D. 1929.

CHAPTER 157

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE SUPERIOR COURTS OF ANSON COUNTY.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1443, amended.

Terms of Superior Court of Anson County.

SECTION 1. That section one thousand four hundred and forty-three, of the Consolidated Statutes, Volume One, page six hundred and forty (640), prescribing the terms of the Superior Courts for Anson County, be amended as follows: In line five (5), after the word "for" and before the word "cases" strike out the word "criminal" and insert in lieu thereof the word "civil" and in line six (6), after the word "for" and before the word "cases" strike out the word "civil" and insert in lieu thereof the word "criminal."

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this the 13th day of March, A.D. 1929.

CHAPTER 158

AN ACT TO AMEND SECTION 1443 OF VOLUME 3 OF THE CONSOLIDATED STATUTES, RELATING TO THE COURTS OF STOKES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes, be and the same is hereby amended by striking out the words "eighth Monday before the first Monday in September, one week" in lines four and five of the paragraph relating to the courts of Stokes County and inserting in lieu thereof the words "Ninth Monday before the first Monday in September to continue for two weeks, the first week for the trial of criminal cases and the second week for the trial of civil cases only."

Consolidated
Statutes 1443,
Volume 3,
amended.

Terms of
Superior Court
in Stokes
County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 14th day of March, A. D. 1929.

CHAPTER 159

AN ACT TO PLACE BUNCOMBE COUNTY UNDER THE STATE LAW APPLICABLE TO GENERAL COUNTY COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-four of chapter eighty-five of the Public Laws of the extra session of one thousand nine hundred and twenty-four, be and it is hereby amended by striking out the period and quotation marks after the word "districts" in line seven of said section and insert a comma after said word "districts" and add the following: "except Buncombe County."

Sec. 24, ch.
85, Public Laws
ex-1924,
amended.

Buncombe
County placed
under general
law as to
General County
Courts.

SEC. 2. That this act be in full force and effect from and after its ratification.

Ratified, this the 14th day of March, A. D. 1929.

CHAPTER 160

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA IN REFERENCE TO HALIFAX COUNTY SUPERIOR COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina, relating to the courts of Halifax county, be and the same

Consolidated
Statutes 1443,
amended.

is hereby repealed, and the following shall be substituted in lieu thereof:

SEC. 2. Halifax County shall have the number of weeks of Superior Court as follows:

Terms of
Superior Court
of Halifax
County.

Halifax—Fifth Monday before the first Monday in March, to continue for two weeks; second Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only; eighth Monday after the first Monday in March, for the trial of criminal cases only, to continue for one week, and for this term of court the governor is hereby directed to appoint a judge to hold same from among the regular or emergency judges; thirteenth Monday after the first Monday in March, to continue for two weeks, the first week of which shall be for the trial of criminal or civil cases, or both, and the second week for trial of civil cases exclusively; third Monday before the first Monday in September, to continue for two weeks, for the trial of civil and criminal cases; fourth Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases only, and for this term of court the governor is hereby directed to appoint a judge to hold same from among the regular, special or emergency judges; seventh Monday after the first Monday in September, to continue for one week, for the trial of criminal cases only, and for this term of court the governor is hereby directed to appoint a Judge to hold the same from among the regular special or emergency judges; twelfth Monday after the first Monday in September, for the trial of civil and criminal cases, to continue for two weeks.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 15th day of March, A.D. 1929.

CHAPTER 161

AN ACT TO REQUIRE ADVANCE NOTICE OF FIVE DAYS WITH RESPECT TO ISSUING MARRIAGE LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That on and after July first, one thousand nine hundred and twenty-nine, application for a marriage license shall be filed with the register of deeds at least five days prior to the issuance of such license, giving the names, ages, and addresses of the contracting parties, together with the names of the parents or persons in *loco parentis*: Provided, that upon the application of either of the parties to a proposed marriage the Clerk of the Superior Court of the county in which the license is to be issued may, upon satisfactory evidence being presented to him, or upon the request of the parent or parents

On and after July 1, 1929, applicants for marriage license must be filed with register of deeds at least five days before issuance.

What application must contain.

Clerk of Court may under certain circumstances, order license issued before expiration of said five days.

or guardian, if any, of the contracting parties, by order authorize the license to be issued at any time before the expiration of said five days.

SEC. 2. This act shall not apply to marriages publicly announced through the press at least five days before the proposed marriage. This act shall not apply to persons over twenty-one years of age.

SEC. 3. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

Act not applicable to marriages announced at least five days through the press, nor to persons over 21 years of age.
Conflicting laws repealed.

CHAPTER 162

AN ACT TO AMEND SECTION 1443 OF VOLUME 3 OF THE CONSOLIDATED STATUTES RELATING TO TERMS OF COURT FOR LEE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three, of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting in line six of the paragraph relating to Lee County between the word "weeks" and the word "when" the following:

Consolidated Statutes 1443, Volume 3, amended.

"Fifth Monday before the first Monday in March, to continue for two weeks for the trial of civil cases only; provided, that for the said term the Governor shall assign a judge to hold the same from among the regular or emergency judges."

Terms of Superior in Lee County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 163

AN ACT TO AUTHORIZE THE UNITED STATES TO ACQUIRE LAND FOR BIRD SANCTUARIES AND REFUGES.

The General Assembly of North Carolina do enact:

SECTION 1. The United States is authorized to acquire by purchase, or by condemnation with adequate compensation, such lands in North Carolina as in the opinion of the Federal Government may be needed for the establishment of one or more migratory bird sanctuaries or other wild life refuges. This consent is given upon condition that the State of North Carolina shall retain a concurrent jurisdiction with the United States

United States authorized to acquire lands in North Carolina for migratory bird sanctuaries or other wild life refuges.

State to retain concurrent jurisdiction.

Power granted Congress to pass laws as to said acquisition of lands.

Congress may make rules and regulations.

Conflicting laws repealed.

in and over such lands so far that civil process in all cases, and such criminal process as may issue under the authority of the State of North Carolina against any person charged with the commission of any crime without or within said jurisdiction, may be executed therein in like manner as if this consent had not been given. Power is hereby conferred upon the Congress of the United States to pass such laws as it may deem necessary to the acquisition as hereinbefore provided, for incorporation in such sanctuaries or refuges such lands lying in North Carolina as in the opinion of the Federal Government may be suitable and needed for this purpose. Power is hereby conferred upon Congress to pass such laws and to make or provide for the making of such rules and regulations, of both civil and criminal nature, and to provide punishment therefor, as in its judgment may be necessary for the management, control and protection of such lands as may be from time to time acquired by the United States under the provisions of this section.

SEC. 2. That all laws and clauses of laws in conflict with this law are hereby repealed.

SEC. 3. That this law shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 164

AN ACT TO PROVIDE THE AUSTRALIAN BALLOT IN ALL ELECTIONS AND IN ALL PRIMARIES HELD IN NORTH CAROLINA, AND TO AMEND CERTAIN SECTIONS OF THE ELECTION LAW OF THE STATE.

The General Assembly of North Carolina do enact:

Consolidated Statutes 5976, 5978, 5980, 5980 (a), 5980 (b), 5981, 5982, 5983, and 6051, repealed.

SECTION 1. That sections five thousand nine hundred and seventy-six, five thousand nine hundred and seventy-eight, five thousand nine hundred and eighty, five thousand nine hundred and eighty (a), five thousand nine hundred and eighty (b), five thousand nine hundred and eighty-one, five thousand nine hundred and eighty-two, and five thousand nine hundred and eighty-three, six thousand and fifty-one, of the Consolidated Statutes of North Carolina, and all acts amendatory thereof, be and the same are hereby repealed, and in lieu thereof the following shall be and is hereby enacted and inserted.

Applicable to all subdivisions of State.

SEC. 2. *Applicable to all counties, cities, towns, townships, and school districts.*

Without regard to population.

The provisions of this chapter shall be applicable to all counties, cities, towns, townships and school districts in the State of North Carolina, without regard to population or number of inhabitants thereof.

SEC. 3. All ballots cast in general elections for national, State, county, municipal, and district officers in the towns, counties, districts, cities and other political divisions, and in primaries for the nomination of candidates for such offices, shall be printed and distributed at public expense. The printing and distribution of all ballots other than the county or local ballots hereinafter designated and the ballots for elections in cities and towns and the ballots for elections on bonds or other local measures, shall be arranged and handled by the State Board of Elections and shall be paid for by the State; and the printing and distribution of ballots in all county and local elections or primaries shall be arranged and handled by the County Board of Elections and shall be paid for by the respective counties; the printing and distribution of ballots in all municipal elections shall be arranged and handled by the municipal authorities conducting such election or primary and shall be paid for by such municipality. The term "State elections" as used in this chapter shall apply to any election held for the choice of Presidential Electors, United States Senators, State, county or district officer or officers. The term "National elections" shall apply to any member of Congress of the United States. The term "city election" shall apply to any municipal election so held in a city or town, and the term "city officers" shall apply to any person to be chosen by the qualified voters at such an election.

SEC. 4. *This chapter to apply to all questions or issues submitted to a vote of the people.*

This chapter shall apply to and control all elections for the issuance of bonds and to all other elections in which any question or issue is submitted to a vote of the people. And the form of ballot in such elections shall be a statement of the question, with provisions to be answered "Yes" or "No" or "For" or "Against" as the case may be.

SEC. 5. *Ballots, provisions as to; names of candidates are put on ballots, how.*

The ballots printed for use under the provisions of this chapter shall be printed and delivered to the County Boards of Elections at least thirty days previous to the date of election, and shall contain the names of all candidates who have been put in nomination by any primary, convention, mass meeting, or other assembly of any political party in this State, or have duly filed notice of their independent candidacy, and all questions or issues to be voted on. It shall be the duty of the County Board of Elections to have printed all necessary ballots for use under the provisions of this chapter for county, town-

Ballots for all elections and primaries to be printed and distributed at public expense and handled by State Board of Elections.
Exceptions.

Ballots for county and local elections handled by County Board of Elections and paid for by respective counties.

Those for municipal elections handled and paid for by municipal authorities.

Definitions:

"State elections".

"National elections".

"City election".

"City officers".

Act applicable to all issues submitted to people.

Also bond elections.

Form of ballot for such issues.

Ballots to be delivered to counties at least 30 days before election.

To contain names of all candidates.

And all issues.

County boards to have printed ballots for local elections.

State Board for State and national elections, and issues to be submitted to voters of State.

Independent candidates.

Such candidates to be placed upon ballots upon petition of at least 10% of those entitled to vote for that office according to last gubernatorial election. Affidavit of candidate.

Time of filing.

Becoming candidate within ten days of election. Name not to be printed on ballot.

But blank space left under each office for name to be written in.

Or candidate may have ballots printed at own expense.

Withdrawal of candidate.

Not to be withdrawn except upon written request of candidate at least 30 days before election.

Number of ballots.

Seven kinds.

ship, and district elections. It shall be the duty of the State Board of Elections to have printed all necessary ballots for use under the provisions hereof for State and national elections, constitutional amendments and propositions submitted to the vote of the people.

SEC. 6. *Independent candidates put upon ballot, upon petition, when.*

The Boards of Election shall cause to be printed upon said ballots as an independent or non-partisan candidate, the name of any qualified voter who has been requested to be a candidate for office by written petition signed by at least ten per cent of those entitled to vote for a candidate for such office according to the vote cast in the last gubernatorial election in the political division in which such candidate may be voted for, when such petition is accompanied by an affidavit from such proposed candidate that he seeks to become an independent or non-partisan candidate and does not affiliate with any political party: Provided, such petition is filed with said Board of Elections at or before the time prescribed by law for the nomination of candidates by the political parties within the particular political division.

SEC. 7. *Becoming candidate within ten days of election, provision as to ballot.*

If any qualified citizen is nominated to fill any vacancy, in any primary or election, after the time fixed herein for the printing of the official ballots, then said names shall not be printed upon said ballots. But, in addition to the names printed upon such ballots, there shall be at least one blank space under each office to be voted for in which may be written the candidate's name, or the candidate nominated may, at his own expense, have the County Board of elections print a separate ticket upon which the title of the office for which he is a candidate and his own name shall be printed. Such ticket so printed as aforesaid shall be an official ticket. This section relates to all elections, whether nominating primaries, general elections, or others.

SEC. 8. *Name of candidate may be withdrawn, how.*

After the proper officer has been notified of the nomination, as hereinbefore specified, of any candidate for any office, he shall not withdraw same unless upon the written request of the candidate so nominated, made at least thirty days before the day of the election.

SEC. 9. *Number of ballots; what ballots shall contain; arrangement.*

There shall be seven kinds of ballots, called respectively: official ballot for Presidential Electors; official ballot for United States Senator; official ballot for members of Congress; official

State ballot; official county ballot; official township ballot; and official ballot on constitutional amendments or other proposition submitted. In addition to these, there shall be a definite form of ballot for primary elections as hereinafter provided and a ballot for municipal elections as hereinafter provided. The ballots herein provided for shall be used for the purpose for which their names severally indicate, and not otherwise, that is to say:

Definite form for
primary elec-
tions.

(a) On the official ballot for Presidential Electors the names of the candidates for Presidential Electors of each party, and of each group of independent candidates, if any, shall be printed in one column, indicating first, the candidates for Electors-at-Large, whose names shall be printed in the alphabetical order of surname; and second, the candidates for Electors of each district arranged in numerical order of their districts. The party columns shall be separated by black lines. At the head of each party column shall be printed the party name in large type, and below this a circle one-half of an inch in diameter; below this the names of the candidates in order prescribed above. At the left of the name of each elector shall be printed a voting square. All the voting squares shall be printed in the same perpendicular line. Each party circle shall be surrounded by the following instructions plainly printed: "For a straight ticket, mark within this circle." The columns for independent candidates shall be similar to the party columns, except that at the top of said column shall be printed the words, "Independent Candidate." The columns shall be arranged upon the ballots as directed by the State Board of Elections as to all ballots herein required to be printed and distributed by such State Board of Elections and by the County Board of Elections, with respect to all ballots herein required to be printed and distributed by the County Board of Elections in conformity with the columns on State ballots. "The State Board of Elections and the various County Boards of Elections shall print at the top of each Democratic Ballot a cut of any emblem that may hereafter be recommended by the State Democratic Executive Committee and shall print at the top of each Republican Ballot a cut of any emblem that may hereafter be recommended by the State Republican Executive Committee."

Ballot for
presidential
electors.

Make-up.

Voting straight
ticket.

Party emblems.

On the face of the ballot, at the top, shall be printed in heavy black type the following instructions:

Printed instruc-
tions.

1. To vote for all the Electors of any one party, make a cross (X) mark in the circle above the party column.
2. To vote for some but not all the Electors of one party, make a cross (X) mark in the square at the left of the name of every candidate printed on the ballot for whom you wish to

vote. If you mark any one Elector, you must mark all for whom you wish to vote. A mark in the circle will not be counted if any one Elector is marked.

3. Mark only with a pencil or pen and ink.

4. If you tear or deface or wrongly mark this ballot, return it and obtain another.

On the back of the ballot just to the right of the center and outside when the ballot is folded shall be printed the following endorsement, the blanks being properly filled:

OFFICIAL BALLOT FOR PRESIDENTIAL ELECTORS

State of North Carolina

..... (Date of election)

.....

(Facsimile of signature of Chairman of State
Board of Elections)

Form of endorse-
ment of State
Board of
Elections.

Ballot for United
States Senator.

(aa) On the official ballot for United States Senator the names of the nominees or candidates for United States Senator, of each party, and of each independent candidate, if any, shall be printed and so arranged in columns as to show above such names the party with which all such nominees or candidates are affiliated. At the head of each party column shall be printed the party name in large type, and below this a circle one-half inch in diameter, and below this the names of the respective nominees, or independent candidates, if any. At the left of each name shall be printed a voting square, and all voting squares shall be arranged in the same perpendicular line. Each party circle shall be surrounded by the following instructions plainly printed: "For a straight ticket mark within this circle." The column for any independent candidate or candidates shall be similar to the party columns, except that at the top of said column there shall be printed the words "Independent Candidates." The columns shall be arranged upon the ballots as directed by the State Board of Elections, as to all ballots herein required to be printed and distributed by such State Board of Elections, and by the County Board of Elections with respect to all ballots required to be printed and distributed by the County Board of Elections. On the fact of the ballot, at the top, shall be printed in heavy type, the following instructions:

Make-up.

Voting straight
ticket.

Independent
candidates.

Printed instruc-
tions.

1. To vote for all nominees of any one party, make a cross (X) mark in the circle above the party column.

2. To vote for any but not all nominees of one party, make a cross (X) mark in the square at the left of the name of every candidate printed on the ballot for whom you wish to vote. A mark in the circle will not be counted if any Elector is marked.

On the back of the ballot just to the right of the center, and outside when the ballot is folded, shall be printed the following endorsement, the blanks being properly filled:

OFFICIAL BALLOT FOR CANDIDATES FOR UNITED
STATES SENATOR

State of North Carolina

..... (Date of Election)

.....

(Facsimile of signature of Chairman of the State
Board of Elections)

Form of endorse-
ment of State
Board of Elec-
tions.

(aaa) On the official ballot for members of Congress, the names of the nominees or candidates for members of Congress, of each party, and of each independent candidate, if any, shall be printed and so arranged in columns as to show above such names the party with which all such nominees or candidates are affiliated. At the head of each party column shall be printed the party name in large type, and below this a circle one-half inch in diameter, and below this the names of the respective nominees, or independent candidates, if any. At the left of each name shall be printed a voting square, and all voting squares shall be arranged in the same perpendicular line. Each party circle shall be surrounded by the following instructions plainly printed: "For a straight ticket mark within this circle." The column for any independent candidate or candidates shall be similar to the party columns, except that at the top of said column there shall be printed the words "Independent Candidates." The columns shall be arranged upon the ballots as directed by the State Board of Elections, as to all ballots herein required to be printed and distributed by such State Board of Elections, and by the County Board of Elections, with respect to all ballots required to be printed and distributed by the County Board of Elections. On the face of the ballot, at the top, shall be printed in heavy black type, the following instructions:

Ballot for
Congressmen.

Make-up.

Voting straight
ticket.
Independent
candidates.

Printed instruc-
tions.

1. To vote for all nominees of any one party make a cross (X) mark in the circle above the party column.

2. To vote for any but not all nominees of one party, make a cross (X) mark in the square at the left of the name of every candidate printed on the ballot for whom you wish to vote. A mark in the circle will not be counted if any Elector is marked.

On the back of the ballot just to the right of the center, and outside when the ballot is folded, shall be printed the following endorsement, the blanks being properly filled:

Form of endorsement of State Board of Elections.

OFFICIAL BALLOT FOR MEMBERS OF CONGRESS

State of North Carolina

..... (Date of Election)

(Facsimile of signature of Chairman of the State Board of Elections)

Ballot for State offices.

(b) On the official State ballot shall be printed the names of all candidates for State public offices, including candidates for Judges of the Superior Court, and all other candidates for State offices not otherwise provided for. The names of all such State candidates to go upon the said official ballot which is herein provided, of each party and group of independent candidates, if any, shall be printed in one column and the party column shall be parallel and shall be separated by distinct black lines. At the head of each party column shall be printed the party name and under this shall be a blank circle one-half of an inch in diameter, which party circle shall be surrounded by the following instructions plainly printed: "For a straight ticket, mark within this circle." The columns for the independent candidates shall be similar to the party columns, except that above each column shall be printed the words "Independent Candidate." In each party column the names of all nominees of that party shall be printed in the customary order of the office, and the names of all candidates of each party for any one office shall be printed in a separate section, and at the top of each section shall be printed on one line the title of the office and a direction as to the number of candidates for whom a vote may be cast, unless there shall not be room for the direction, in which case it shall be printed directly below the title. If two or more candidates are nominated for the same office for different terms the term for which each is nominated shall be printed as a part of the title for the office. Each section shall be blocked in by black lines and the voting squares shall be set in a perpendicular column or columns to the left of each candidate's name. The printing on said ballot shall be plain and legible, and in no case shall it exceed in size ten-point type.

Make-up.

Independent candidates.

Voting straight ticket.

Order of offices

Terms of offices.

Size of type used in printing.

Printed instructions.

On the top of the face of the ballot shall be printed the following instructions:

1. To vote a straight ticket make a cross (X) mark in the circle of the party you desire to vote for.
2. To vote for some but not all the candidates of one party, make a cross (X) mark in the square at the left of the name of every candidate printed on the ballot for whom you wish to

vote. If you mark any one candidate you must mark all for whom you wish to vote. A mark in the circle will not be counted if any one candidate is marked.

3. Mark only with a pencil or pen and ink.

4. If you tear or deface or wrongly mark this ballot, return it and get another.

On the back of the ballot and just to the right of the center and outside when the ballot is folded shall be printed the following endorsement, the blanks being properly filled:

OFFICIAL STATE BALLOT

County of.....
 (Date of Election)

 (Facsimile of signature of Chairman of the State
 Board of Elections)

Form of endorsement of State Board of Elections.

(c) On the official county ballot shall be printed the names of all candidates for Solicitor for the Judicial District in which the county is situated; for member of the General Assembly, and all county offices. It shall conform as nearly as possible to the rules prescribed for printing the State official ballot, but on the back thereof shall be printed:

Ballot for County offices to conform as nearly as possible to State ballot.

County of.....
 (Date of Election)
 (Facsimile of signature of Chairman of County
 Board of Elections)

Form of endorsement of County Board of Elections.

(d) The township ballot shall contain the names of the candidates for Constable and Justices of the Peace, and the municipal ballot shall contain the names of all offices to be filled in the municipality at the election for which the ballot is to be used, and shall conform as near as may be to the provisions herein set out with respect to the county ballot.

Ballot for township offices to conform as nearly as possible to County ballot.

(e) On the official ballot on constitutional amendments or other propositions submitted shall be printed each amendment or proposition submitted in the form laid down by the Legislature, County Commission, convention, or other body submitting such amendment or proposition. Each amendment or proposition shall be printed in a separate section and the section shall be numbered consecutively, if there be more than one. At the left of each question shall be printed two voting squares, one above the other, each at least one-fourth ($\frac{1}{4}$) inch square. At the left of the upper square shall be printed the word "Yes" and at the left of lower square shall be printed the word "No." At the top of the ballot shall be printed the following instructions:

Ballot for constitutional amendments and other propositions.

When more than two such issues.

Size of voting squares.

Method of voting.

Instructions.

1. To vote "Yes" on any question, make a cross (X) mark in the square to the left of the word "Yes."
2. To vote "No" on any question, make a cross (X) mark in the square to the left of the word "No."
3. Mark only with a pencil or pen and ink.
4. If you tear or deface or wrongly mark this ballot, return it and get another.

On the back of each ballot shall be printed:

Form of endorsement of County Board of Elections.

OFFICIAL BALLOT ON CONSTITUTIONAL AMENDMENT

(Or proposition submitted)

County of.....
(Date of Election)

 (Facsimile of signature of Chairman of County Board of Elections)

Primary ballot.

Separate ballot for each party.

Opposing candidates to be in alternate positions.

Distribution of ballots. Method of voting.

(f) In primary elections there shall be no provision for designating the choice of a party ticket by one act or mark, but there shall be a separate ballot for each party and of different colors. The ballots containing the names of the respective candidates shall be so printed that the names of the opposing candidates for any office shall, as far as practicable, alternate in position upon the ballot, to the end that the name of each candidate shall occupy with reference to the name of every other candidate for the same office, first position, second position and every other position, if any, upon an equal number of ballots, and the said ballots shall be distributed impartially and without discrimination. A square shall be to the left of the name of each candidate in which the voter may make a cross (X) mark indicating his choice for each candidate. On the back of each ballot in such primary election there shall be printed:

Form of endorsement of County Board of Elections.

OFFICIAL PRIMARY BALLOT

County of.....
(Date of Election)

 (Facsimile of signature of Chairman of County Board of Elections)

Municipal primaries. One official ballot to conform as nearly as possible to general ballot.

(g) In all city or municipal elections and primaries there shall be an official ballot on which shall be printed the names of all candidates for city or town offices. It shall conform as nearly as possible to the rules prescribed for the printing of the official general ballot, but on the back thereof shall be printed:

OFFICIAL CITY BALLOT

City of
 (Date of Election)

 (Facsimile of signature of City Clerk)

Form of endorsement of City Clerk.

Provided, however, that if such city or town elections are or shall be non-partisan, no party names or emblems shall appear upon such ballot, provided that the State Board of Elections or the County Board of Elections may in their discretion combine any one or more of the ballots.

SEC. 10. All ballots for use in each precinct shall be wrapped in packages of fifty each.

SEC. 11. *Number of ballots to be furnished polling places.* There shall be provided for each voting place at which an election is to be held such a number of ballots that there shall be at least one hundred for every fifty registered voters at said polling place. The County Board of Elections shall take notice of and shall notify the officer charged with the printing of ballots of the number of registered voters in each precinct, at least forty-five days before the day of election.

If city elections are non-partisan, no party names or emblems to be printed there-upon.
 Ballots may be combined.
 Ballots for each precinct to be wrapped separately.
 Number of ballots for each polling place.
 One hundred for each fifty registered voters.
 Notice of 45 days as to number of voters.

SEC. 12. *Ballot boxes.*

The County Board of Elections shall provide for each precinct ballot boxes for the official ballots, as herein specified, which boxes shall respectively be plainly marked "Presidential Electors," "Ballot Box Members of Congress," "Ballot Box United States Senator," "Official State Ballot Box," "Official County Ballot Box," "Official Township Ballot Box," and "Official Propositions Ballot Box," and shall also provide one additional box for the ballot stubs herein referred to, which box shall be plainly marked "For Ballot Stubs," and also one additional box for spoiled ballots, to be plainly marked "For Spoiled Ballots." Each box shall be supplied with a lock and key and with an opening in the top large enough to allow a single folded ballot to be easily passed through, but no larger.

Ballot boxes.

Marking of.

Box for stubs.

Box for spoiled ballots.
 Each box to have lock and key and opening in top.

SEC. 13. *Instructions as to voting.*

The State Board of Elections shall, in addition to the ballots, prepare full instructions for the guidance of voters at such elections, as to obtaining ballots, as to the manner of marking them, and the method of gaining assistance, and as to obtaining new ballots in place of those accidentally spoiled; and they shall cause the same to be printed in clear type, on separate cards, to be called "Cards of Instructions"; and they shall furnish the same for use in each such election. Such card of instructions shall be in substantially the following form:

Instructions as to voting.

Printing and distribution of cards bearing instructions.

1. To vote for a candidate on the ballot, make a cross (X) mark in the square at the left of his name.

Form of such cards.

2. To vote for a candidate not on the ballot, write his name in the blank space under the candidate for that office, and then make a cross (X) mark in the square at the left of the name as written.

3. To vote a straight ticket in a general election, make a cross (X) mark in the circle at the left of the name of the party of your choice, as printed at the top of the ballot.

4. Mark only with a pencil or pen and ink.

5. If you tear or deface or wrongly mark the ballot, return it to the registrar and get another.

.....
(Facsimile of signature of Chairman of County
Board of Elections)

Printing and dis-
tribution of
sample ballots.

And said Board shall prepare sample ballots printed on colored paper and with the words "Sample Ballots" printed conspicuously thereon and distribute the same for assisting the electors in marking ballots, and the County Board of Elections shall likewise distribute the county, township, and amendment and other proposition ballots so printed for instructing said electors.

Distribution of
ballots and boxes
to precincts at
least three days
before election.

SEC. 14. *Distribution of ballots and boxes.*

The County Board of Elections shall deliver to the Registrar in each precinct the proper number of ballots and boxes, as required by the provisions of this chapter, three days before the day of election, and shall obtain from each Registrar a receipt for same.

Receipt for.

Destroyed or
stolen ballots.

SEC. 15. *Destroyed or stolen ballots; how replaced; reports as to.*

In case the ballots furnished to any precinct in accordance with the provisions of this chapter shall be destroyed or stolen, it shall be the duty of the County Board of Elections to cause other ballots to be prepared in the form of the ballots so wanting. Within three days after the close of the polls on election days, the Registrars having lost such ballots shall make a written report of the whole circumstances of the loss of the ballots, under oath, to the County Board of Elections.

Replacing ballots
destroyed or
stolen.

Report under
oath of destruc-
tion or theft.

Registrars.

SEC. 16. *Registrars, duties of, compensation; failure to serve.*

In addition to the compensation for performance of the duties required in the registration of voters, each Registrar shall receive for his services on election day the sum of three dollars. If any Registrar or Judge of election fails or refuses to serve as herein provided, the officer holding the election shall swear in a bystander of the same political faith as the Registrar not serving, and if none such be present then any other qualified elector. The bystander sworn in to act as Registrar or Judge shall receive the same compensation as the Registrar is entitled

Each registrar
to receive \$3 on
election day in
addition to com-
pensation for
registration.

Provision for
swearing in of
election officials
to replace those
failing or refus-
ing to serve.

to. One of the judges appointed for such purpose by the precinct election officers shall have charge of the ballots and furnish them to the voters in manner hereinafter set forth. The Registrar shall promptly, at the close of the registration period, certify to the County Board of Elections the number of voters registered in his precinct.

Duties of judges.

Certifying of number of voters registered.

SEC. 17. *Voting booths, arrangement and number of, and provisions as to.*

Voting booths.

The County Board of Elections in each county whose duty it is to hold the election and appoint polling places therein, as herein provided for, shall cause the same to be suitably provided with a sufficient number of voting booths, equipped with the tables or shelves on which voters may conveniently mark their ballots. Each voting booth shall be at least three feet square and six feet high and shall contain three sides and have a door or curtain in front, which door or curtain shall extend within two feet of the floor; and each booth shall be so arranged that it shall be impossible for one voter in one voting booth to see another voter at another voting booth in the act of marking his ballot. The arrangement shall be such that the ballot boxes and voting booths shall be in plain view of the judges of election. The number of such voting booths shall be not less than one for each hundred voters qualified to vote at such polling places. Each voting booth shall be kept properly lighted and provided with proper supplies and conveniences for marking ballots. The County Board of Elections may provide buildings by lease or otherwise in which the elections are to be conducted, or they may cause a space not more than one hundred feet from the ballot box to be roped off, in which space no person shall be allowed to enter except through a way not exceeding three feet in width for the entrance and exit of voters. They may prescribe the manner in which the place for holding elections shall be prepared in every precinct so as to properly effectuate the purpose of this act. The County Board of Elections shall also be entitled to demand and use any school or other public building for the purpose of holding any election and require that such building be vacated for such purpose.

To be equipped with tables and shelves.

Size of.

Secret balloting.

One booth for each hundred voters.

Lighting and supplies.

Building may be leased.

Roping off of voting space.

Schools may be demanded for use.

SEC. 18. *Regulations for opening polls.*

Regulations for opening polls.

The Judges of election and Registrars of each precinct shall meet at the polling places therein at least one-half hour before the time set for opening polls for each election referred to in this act, and shall proceed to arrange the space within the enclosures set apart for election, and to prepare the booths for the orderly and legal conduct of the election. They shall then and there have the official ballot boxes, herein referred to, together with the boxes for ballot stubs and the boxes for spoiled ballots as hereinbefore provided, the sealed packages of official

Officials to meet at poll half hour before opening.

Duties to be performed prior to opening.

Examination of boxes.

ballots, the registration book, the polling book, and the required supplies. They shall see that the voting booths are supplied with pencils, or pen and ink; unlock the official ballot boxes; see that the same are empty; allow the authorized watchers present and any other electors who may be present to examine said boxes, and shall lock the same again while empty. After such official ballot boxes are relocked they shall not be unlocked or opened until the closing of the polls; and except as authorized by law no ballot or other matter shall be placed in such boxes. Each Judge of election and Registrar shall before the opening of the polls take the following oath:

Oath of officials.

"I do solemnly swear that I will administer the duties of my office without fear or favor; that I will not in any manner request or seek to persuade or induce any voter to vote for or against any particular candidate or proposition, and that I will not keep or make any memorandum of anything occurring within the voting booth, except I be called upon to testify in a judicial proceeding for a violation of the election laws of this State: so help me God."

Administration of oath.

This oath shall be administered at the time hereinbefore prescribed by the Registrar to the two Judges of election and by one of them to the Registrar. The same oath shall be taken before the Registrar or Judge by every person rendering assistance. They shall then open the sealed package of ballots, and one of the Judges shall make proclamation that the polls are open and of the time when they will be closed. From the time of opening of the polls until the announcement of the result of the canvass of the votes after the close of the polls and the signing of the official returns the official ballot boxes and the other boxes herein provided for and all the official ballots herein provided for shall be kept within the precinct election enclosures.

Proclaiming opening of polls.

SEC. 19. *Regulations for voting at polling places.*

Regulations for voting.

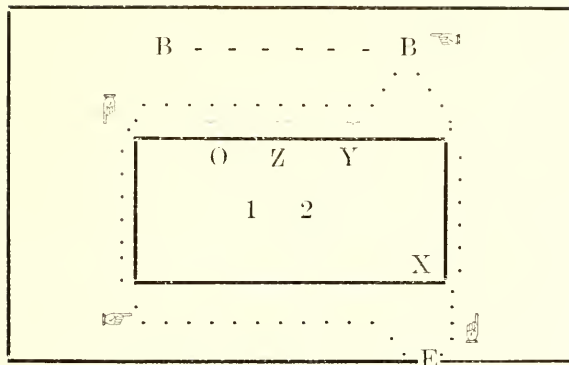
No loitering or electioneering allowed within 50 feet of polls. No banners or placards allowed.

Guard rail.

No person shall, while the polls are open at polling places, loiter about or do any electioneering within such polling place or within fifty feet thereof, and no political banner, poster, or placard shall be allowed in or upon such polling places during the day of the election. The election officials and ballot boxes shall at all times be in plain view of the qualified voters who are present, and a guard rail shall be placed not nearer than ten feet nor further than twenty feet from the said election officials and ballot boxes.

Diagram of polling place.

The arrangement of the polling place shall be substantially according to the following diagram, and shall conform as nearly thereto as the building or other place in which said election is held will permit:



- E. Entrance to voting place.
- X. Judge with ballots and box for spoiled ballots.
- B. Voting booths.
- Y. Polls book.
- Z. Ballot box.
- O. Box for stubs.
- 1, 2. Other election officials.

.....Direction of entry and exit of voter.

SEC. 20. *Delivery of ballot to voter.*

The voter shall enter through the entrance provided, and shall forthwith give to the Judge of election his name and residence. One of the Judges shall thereupon announce the name and residence of the voter in distinct tone of voice. The Registrar shall at once announce whether the name of such voter is duly registered. If he be registered, and be not challenged, or if he be challenged and the challenge decided in his favor, or if he take the requisite oath and be lawfully entitled to vote, the proper Judge of election shall prepare for him one official ballot of each kind, folded by such judge in the proper manner for voting, which is: first, bring the bottom of the ballot up to the margin of the printing at the top of the ballot, allowing the margin to overlap; and second, fold both sides of the center, so that when folded the face of the ballot, except the one inch margin at the top thereof, shall be concealed, and so that the ballot shall be not more than four inches wide. Such Judge shall then instruct the voter to refold the ballot in the same creases when he has marked it. Such Judge shall then with pen and ink mark upon the top margin of the face thereof the number of the voter upon the polling list and the initials of such Judge's name, and shall thereupon deliver the ballot or ballots to the voter. No person other than such designated Judge shall deliver to any voter any ballot.

Voting.

Testing registration.

Delivery of properly folded ballot to voter.

Method of folding.

Marking of top margin of ballot.

Marking of ballot by voter.

SEC. 21. *Marking the ballot by voter.*

The voter shall then go to one of the voting booths and shall therein prepare his ballot by marking in the appropriate margin or place a cross (X) mark opposite the name of the candidate or party of his choice for each office to be filled, or by filling the name of the candidate of his choice in the blank space provided therefor, and marking a cross (X) opposite thereto. The voter may designate choice of candidate by a cross (X) or by a check mark, or other clear indicative mark.

Voter to go to booth to mark ballot.
Method of marking.

SEC. 22. *Folding ballots; removing number; casting.*

When the voter shall have prepared his ballot or ballots, he shall leave the voting booth with his ballot folded so as to conceal the face of the ballot, and keep it so folded, shall proceed at once to the Judge of election designated to receive ballots and shall offer it to such Judge. When the voter shall offer his ballot to the Judge, such Judge shall announce the name of the voter and the number written on its margin in a distinct tone of voice. If such voter be not challenged or the challenge be decided in his favor, or if he takes the requisite oath and be then and there lawfully entitled to vote, and if his ballot or ballots are properly folded and have no mark or tear visible on the outside thereof, except the number written on the margin of the face thereof by the Judge of election who delivered to him his ballot, together with the initials of such Judge, and if such number is the same as his number of the polling book, and if the initials and number are apparently the same, without alteration, as those put upon the ballot by such Judge, such Judge shall receive such ballot or ballots and shall with a pair of scissors clip from the margin the written number and initials in plain view of the voter and without removing any other part of the ballot or in any way effacing any part of the face thereof below the margin, and shall deposit each ballot in the proper ballot box: *Provided, however*, that if the voter shall have been challenged the number shall not be clipped from the ballot. The number so clipped from the ballot shall be carefully deposited in a receptacle prepared for the purpose and shall immediately upon the closing of the polls be totally destroyed without being examined or handled by any person whatever except the Judge of election. After voting the voter shall forthwith pass outside the guard-rail, unless he be one of the persons authorized to remain for purposes other than voting. No ballots except official ballots bearing the official endorsement shall be allowed to be deposited in the ballot boxes or to be counted, except as hereinafter provided. No official ballot folded shall be unfolded outside the voting booth until it is to be counted. No person to whom any official ballot shall be delivered shall leave the space within the guard-rail until after he shall have de-

Method of casting ballot.

Checking marginal note on ballot with registration book.

Clipping of marginal number and initials.

Number not to be clipped if voter is challenged.

Destruction of clipped numbers.

Unfolding of ballot outside booth prohibited.

livered back all such ballots. When a person shall have received an official ballot from the Judge he shall be deemed to have begun the act of voting, and if he leave the guard-rail before the deposit of his ballot in the box he shall not be entitled to pass again within the guard-rail for the purpose of voting.

The poll books required to be kept by the Judges of election shall be signed by the Judge at the close of the election, and delivered to the Registrar, who shall deliver them to the chairman of the County Board of Elections and Register of Deeds, respectively, after the meeting of the Board of County Canvassers. No clerks or assistants for any Judge of election officers shall be appointed in any precinct where there are less than three hundred registered electors, but in precincts with more than four hundred registered electors the chairman of the County Board of Elections may appoint a Clerk for the Registrar and others to keep the poll books aforesaid. In event of failure of such chairman to make such appointments the Registrar may appoint such clerks.

Leaving guard-rail before depositing ballot disqualifies from further voting.

Delivery of poll books to registrar of deeds.

No clerks or assistants allowed judges of election where less than 300 registered electors.

Appointment of such assistants.

Manner and time of voting.

SEC. 23. *Manner and time of voting.*

On receiving his ballot the voter shall forthwith, and without leaving the enclosed space, retire alone, unless he be one that is entitled to assistance as hereinafter provided, to one of the voting booths, and without undue delay unfold and mark his ballots. No voter shall be allowed to occupy a booth already occupied by another, or to occupy a booth more than five minutes in case all the booths are in use and voters are waiting. It shall be unlawful purposely to deface or tear an official ballot in any manner, or to erase any name or mark written thereon by a voter. If a voter wrongly mark or deface or tear a ballot he may obtain others successively one at a time, but not more than three of any kind, upon returning to the Judge each ballot so spoiled.

Not more than one person allowed in booth at time.

Occupation of booth for more than five minutes prohibited. Defacing ballots prohibited.

Not more than three ballots allowed any person.

SEC. 24. *Who allowed in room or enclosure; peace officers.*

No person other than voters in the act of voting shall be allowed in the room or enclosure in which said ballot box and booths are, except the officers of election and official markers as hereinafter provided. In case of cities having duly enrolled policemen or peace officers, the city authorities may designate the officers to keep the peace at the polls on the outside of the enclosure in which is the ballot box. But in no event shall said policemen or peace officers come nearer to said entrance than ten feet, or enter the room or enclosure in which is the ballot box, unless specially requested to do so by the officers holding the elections, and then only for the purpose of preventing disorder; and at any time when requested to do so by said officers holding the elections, the said policemen shall retire from the

No person allowed in enclosure except officials and those voting.

Peace officers may be called in to keep the peace.

room or enclosure in which is the ballot box, and to a point not nearer than ten feet to the aforesaid entrance.

SEC. 25. *Ballots not taken from polls; other ballots for spoiled ballots.*

Removal of ballots from polling place prohibited.

Replacing spoiled ballots which are to be kept in special box.

Spoiled ballots to be delivered to County Board of Elections.

Unused ballots also to be delivered.

Check on total number of ballots.

Assistance to voters.
Markers.
Designation of persons to act as markers.

Fair representation to each political party.
Submission of names by county chairmen of markers to be appointed.

Markers may remain within enclosure.

Method of rendering assistance.

No person shall take or remove any ballots from the polling place before the close of the polls. If any voter spoils a ballot, he may successively obtain others, one at a time, not exceeding three in all, upon returning each spoiled one to the Registrar, and the Registrar shall deposit said spoiled ballot in the box kept for the purpose by him. Within three days after each election or primary the Registrar of each precinct shall deliver to the County Board of Elections in an envelope to be furnished by the County Board of Elections for such purpose the spoiled ballots so deposited at such precinct, and shall at the same time in another envelope furnished for such purpose, deliver to the said County Board of Elections the unused ballots from said precinct. The County Board of Elections shall thereupon make a check to ascertain whether the total of such spoiled ballots and such unused ballots when added to the number of ballots cast at such precinct shall equal the total number of ballots furnished to the Registrar of such precinct prior to such election or primary.

SEC. 26. *Assistance to voters.*

Prior to the date of any election hereunder the County Board of Elections, together with the Registrar of each precinct of each county, shall designate for each precinct therein a sufficient number of persons of good moral character and of the requisite educational qualifications, who shall be bona fide electors of the precinct for which they are appointed, to act as markers, whose duty it shall be to assist voters in the preparation of their ballots. The assistants or markers so appointed by the said County Board of Elections shall be so appointed as to give fair representation to each political party whose candidates appear upon the ballot. The chairman of the county organization of any political party may not more than ten days before any election to be held hereunder submit to the County Board of Elections the names of not less than ten qualified voters in any voting precinct of the county, and thereupon the marker or markers appointed to represent such party in said election at said voting precinct shall be selected from among those so named. Such persons shall remain within the enclosure prepared for the holding of elections, but shall not come within ten feet of the guard-rail, except when going to or returning from the booth with any elector who has requested assistance. Such marker or assistant shall not in any manner seek to persuade or induce any voter to cast his vote in any particular way, and shall not make or keep any memorandum of anything oc-

curing within such booth, and shall not, directly or indirectly, reveal to any other person how in any particular such voter marked his ballot, unless he, or they, be called upon to testify in a judicial proceeding for a violation of the election laws. Every such marker or assistant, together with the Registrar and Judge of election, shall, before the opening of the polls, take and subscribe an oath that he will not, in any manner, seek to persuade or induce any voter to vote for or against any particular candidate, or for or against any particular proposition, and that he will not make or keep any memorandum of anything occurring within the booth, and will not disclose the same, unless he be called upon to testify in a judicial proceeding for a violation of the election laws of this State. The said oath, after first being taken by the Registrar, may be administered by him to the two Judges of election and to the markers or assistants, as herein provided; however, that no markers shall be named for or permitted in primary elections conducted under the provisions of this act, *provided further*, that in any primary election held hereunder, any voter may ask and secure from any election official at his voting precinct, aid in the preparation of his ballot or in voting. *Provided*, that in all general and primary elections held under the provisions of this act any voter may select another member of his or her family who shall have the right to accompany such voter into the voting booth and assist in the preparation of the ballot, but immediately after rendering such assistance the person so assisting shall vacate the booth and withdraw from the voting arena. *Provided*, that any voter in primary elections may be accompanied into the voting booth by any member of his or her family for the purpose of aiding in the marking of his or her ballot or by any other person requested by the voter and approved by a majority of the election officials.

SEC. 27. Any person who, on account of physical disability, is obviously unable to enter the booth without assistance, or who on account of such disability, or because of illiteracy, or for any other good reason, shall request assistance from the registrar or judges of election, may, upon such declaration and upon his own request, have assistance from any one of the markers or assistants provided for in section twenty-six. The voter may indicate which of the markers he desires to assist him; whereupon the registrar shall direct that the marker or assistant so indicated by the voter accompany said voter into the booth and give him such aid as may be requested in the preparation of his ballot, whereupon said marker or assistant shall withdraw from said booth and to his place within the rail, and shall not accompany the voter to the ballot box unless assistance be required on account of physical infirmity and

Markers may not influence voter in any way or keep any memorandum as to voting or reveal how any person voted.

Except in judicial proceedings. Markers to take oath.

How oath is to be taken.

No markers permitted in primaries.

Officials may aid voters in primaries upon request.

Voters may receive aid from members of their respective families.

Voters may be accompanied in booth by members of their respective families in primaries.

Persons suffering from physical disability or illiteracy may ask and receive aid from markers or assistants.

Voter may indicate his preference as to markers or assistants.

Assistance to ballot box in cases of physical infirmity.

Registrar to designate person to assist if none be preferred.

Improperly marked ballots not to be counted.

Proper method of marking ballots.

Group voting.

Mistake of attempting to vote for group by voting for certain ones of group.

Voting on propositions submitted.

Any mark indicative of voting intent allowable.

Extrinsic matter in ballot renders it void.

In event voter marks more candidates than there are to be elected, vote is not to be counted.

Where candidate is nominated by more than one party, vote does not count for any party, but does for candidate.

such assistance is requested by the voter, or have any further conversation with said voter prior to the time that he deposits his ballot. In the event the voter does not request the assistance of any particular marker or assistant, then the registrar shall appoint from among the official markers or assistants some person to aid the voter in preparing his ballot.

SEC. 28. *Improperly marked ballots not counted, when.*

The voter shall mark his ballot with a pencil or pen and ink, as follows, and not otherwise:

(a) To vote for an entire group of presidential electors or a straight ticket of any party by means of a single mark, he shall make a cross (X) mark in the circle above the party column.

(b) If a voter makes a cross (X) mark in the circle above a party column and also makes a cross (X) mark in one or more voting squares at the left of the names of one or more presidential electors or candidates, he shall be deemed to have voted for the electors or candidates whose names are thus specially indicated and also for all the electors or candidates whose names are in the column so marked in the circle, except whose names are opposite the names so specially indicated.

(c) To vote on any constitutional amendment or question submitted, he shall make a cross (X) mark in the appropriate voting square at the left of the question as printed on the ballot.

(d) A cross (X) mark shall consist of any straight line crossing any other straight line at an angle within a voting circle or square. Any mark other than a cross mark or check mark or other clear indicative mark, or any erasure of any kind shall make the ballot void; but no ballot shall be declared void because a cross (X) mark thereon is irregular in character. Any ballot which is defaced or torn by the voter shall be void.

(e) If a voter shall do any act extrinsic to the ballot itself, such as inclosing any paper or other article in the folded ballot, such ballot shall be void.

(f) If the voter marks more names than there are persons to be elected to an office, or if for any other reason it is impossible to determine the elector's choice, his vote shall not be counted for such office, but shall be returned as a blank vote for such office.

(g) Where in the case of a candidate for Governor the candidate is nominated by more than one party and the voter makes a cross mark in two or more voting squares, his vote for such candidate shall be counted, but he shall not be counted as voting with any particular party.

SEC. 29. *Offenses of voters; interference with voters; penalty.*

A voter who shall, except as herein otherwise provided, allow his ballot to be seen by any person, or who shall take or remove, or attempt to take or remove, any ballot from the polling place or any person who shall interfere with, or attempt to interfere with any voter when inside said enclosed space, or when marking his ballot, or who shall remain longer than the specified time allowed by this chapter in the booth, after being notified that his time has expired, or who shall endeavor to induce any voter, while within the enclosure, before voting, to show how he marks or has marked his ballot, or aid, or attempt to aid, any voter by means of any mechanical device, or any other means whatever, while within the enclosure, in marking his ballot, shall be guilty of a misdemeanor and upon conviction shall be fined or imprisoned, or both, in the discretion of the court; and election officers shall cause any person committing any of the offenses herein set forth to be arrested and shall cause charges to be preferred against the person so offending, in a court of competent jurisdiction.

SEC. 30. *Misdemeanors in office, when election officers are guilty of; fines, imprisonment; who to act on failure of election officers.*

Any judge of election or registrar, or other election officer, after having qualified, who wilfully and knowingly refuses or fails to perform the duties herein prescribed, or who wilfully and knowingly violates the provisions of this act, shall be guilty of a misdemeanor and subject to a fine, or to imprisonment in the county jail not less than ten nor more than ninety days, at the discretion of the court.

SEC. 31. *Imposition on voter is forbidden.*

No person shall wilfully and knowingly impose upon any blind or illiterate voter a ballot in any election, contrary to his wish and desire, by falsely representing to such voter that the ballot proposed to him is such as he desired; and any person convicted of falsely representing to such blind or illiterate voter that the ballot presented to him is such as he desired shall be fined not less than one hundred nor more than five hundred dollars, or be confined in the county jail for not less than thirty days nor more than twelve months, at the discretion of the court.

SEC. 32. *Reading and numbering the ballots.*

When the polls are closed the Registrar and Judge shall, in the presence of the watchers appointed by the respective executive committees of the several political parties and any other electors of the precinct who choose to be present open the box and count and record the number of the votes received

Offenses of voters.

Revealing of ballot, removal of ballots from polling place, or interference with any other voter.

Remaining in booth longer than time allowed.

All made misdemeanors.

Arrest of person so acting.

Crimes of omission or commission part of officials.

Punishment.

Imposition upon blind or illiterate voters or falsely misrepresenting ballots to them subject to fine or imprisonment.

Fine.

Imprisonment.

Opening of boxes and counting and recording of votes in presence of markers and those electors who desire to be present.

Opening of ballots of absent electors.

Certificate of election results.

Ballots to be replaced and boxes locked.

Delivery of boxes to Board of Elections.

Polls open from sunrise to sunset.

Act applies to all primary elections.

Consolidated Statutes 6031, repealed.

In one-party primaries, officials to be selected from that party.

Assistants to be paid \$3 per day

No assistants to precincts of less than 300 voters.

Each political party or independent candidate may appoint two watchers.

Watchers to serve as challengers.

Watchers must be of good moral character.

Watchers may not enter guard-rail unless to challenge.

by each candidate and on each question or measure. The said Judge of election and Registrar shall not adjourn or postpone the canvass of the vote in such precinct until it shall be fully completed. The Judges of election may, at their discretion, open the ballots of absent electors immediately after the close of the polls, subject to the rights of challenge now allowed by law. A certificate setting forth the results of such election shall be signed by the Registrar and Judges of election. Upon the close of the counting of the ballots, as herein provided, the said election official shall replace said ballots in the official ballot box and lock the same. The ballot box shall then be delivered to such place as may be designated by the county board of elections.

SEC. 33. *Hours of election.*

In all elections in this State the polls shall be open from sunrise until sunset.

SEC. 34. The provisions of this act shall apply to any and all primary elections held in this State, or in any county thereof, as fully as it applies to general elections, as herein provided, and section six thousand and thirty-one of the Consolidated Statutes is hereby repealed, in so far as it conflicts with this act, the intent being to provide the same laws for the conduct of primaries as for general elections.

Provided, further, that in any primary election held under the provisions of this act, when only one political party participates in such primary, then, all of the election officials selected for holding such primary shall be chosen only from the political party so participating.

SEC. 35. In all cases where necessary the county board of elections may select assistants, who shall be sworn as are other officers, and who shall be compensated as are the Judges of the election, who shall be paid three dollars per day. No assistants shall be appointed in any precinct where there are less than three hundred registered voters.

SEC. 36. Each political party or independent candidate named on the ballot may, by a writing signed by the county chairman of such political party, or, as the case may be, by the independent candidate or his manager, filed with one of the Judges of election, appoint two watchers to attend each polling place. Such watchers shall serve also as challengers; *Provided,* that no person shall be appointed as a watcher who is not of good moral character; and the Judges of election and registrar may for good cause shown reject any appointee and require that another be appointed. Such watchers shall in no case enter the guard-rail, but may be present at the opening of the boxes and the canvass of the ballots at the close of the election. *Provided* that any elector when the name of any

elector is called by the judges of election, may exercise the right of challenging the elector's right to vote and when he or she does so then such challenger may enter the election space to make good such challenge and then retire at once when such challenge is heard.

SEC. 37. The State Board of Elections shall have general supervision over the primaries and elections provided for herein, and may delegate its authority to county boards appointed by it, and in case where sufficient provision may not appear to have been made herein may make such regulations and provisions as it may deem necessary: *Provided*, none of the same shall be in conflict with any of the provisions of this act.

SEC. 38. Any registrar, pollholder, or other officer of an election, or member of the Board of Elections, who directly or indirectly seeks, receives, or accepts money or the promise of money, the promise of office, or other reward or compensation from a candidate in a primary or candidate in any election or a political party, or from any source other than as provided by law, shall be guilty of a felony, and, upon conviction, shall be punished by a fine or imprisonment, in the discretion of the court.

SEC. 39. *The official ballots to be furnished absentee electors.*

The ballots to be furnished absentee electors under the provision of section five thousand nine hundred and sixty-three of the Consolidated Statutes of North Carolina and acts amendatory thereof shall be the same as the official ballots hereinbefore designated. No vote of an absent elector shall be counted unless upon the official ballot printed as prescribed in this act.

Any absentee ballots received by the registrar during the hours now fixed by law for the receipt thereof shall be deemed to be voted before sunset, and, if the convenience of the voters or officers holding the election will be promoted thereby, may in their discretion be opened and deposited in the box immediately after the closing of the polls.

SEC. 40. *Penalties prescribed.*

Any person attempting to aid and abet fraud in connection with any absentee vote cast, or to be cast, under the provisions of this act, shall be guilty of a misdemeanor, and, upon conviction, be fined or imprisoned, in the discretion of the court. Any person attempting to vote by fraudulently signing the name of a regularly qualified voter shall be guilty of forgery, and be punished accordingly.

SEC. 41. Any public official who knowingly and wilfully violates any of the provisions of this act, and thereby aids in any way the illegal casting or attempting to cast a vote, or who shall connive to nullify any provision of this act in order that fraud may be perpetrated, shall upon conviction therefor

State Board of Elections to have supervision over primaries and elections and may delegate authority to county boards.

May make regulations not inconsistent with this Act.

Bribery of election officials made felony.

Absentee ballots.

Absentee ballots to be same as those furnished polling places.

Absentee ballots received during hours fixed by law deemed voted before sunset.

Deposit in boxes.

Penalties.

Fraud in absentee voting made misdemeanor.

Voting by signing name of some other person made crime of forgery.

Public officials violating provisions of this Act disqualified from holding office and voting.

Definitions as applied to municipal primaries and elections.

Conflicting laws repealed.

Act effective June 30, 1929.

be disqualified from holding office in the State of North Carolina, and shall be disqualified from exercising the right of franchise, as now provided in case of conviction for felony.

SEC. 42. With respect to all municipal primaries and elections, wherever in this act appear the words "county board of elections" shall be deemed to be written the words "city or town governing body;" and wherever appear the words "chairman of board of elections" shall be deemed to be written the words "mayor of town or city."

SEC. 43. All county and local election laws, whether denominated as Australian ballots or otherwise, are hereby repealed; and all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 44. This act shall be in force from and after June thirtieth, nineteen hundred and twenty-nine.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 165

AN ACT TO PREVENT THE ALIENATION OF STATE LAKES.

The General Assembly of North Carolina do enact:

State lakes of 50 acres or more prohibited from ever being sold.

To remain as recreational areas.

Conflicting laws repealed.

SECTION 1. That all lakes now belonging to the State, having an area of fifty acres or more, shall never be sold nor conveyed to any person, firm or corporation, but shall always be and remain the property of the State of North Carolina for the use and benefit of all the people of the State to be administered as provided for other recreational areas now owned or to be acquired by the State.

SEC. 2. All laws and clauses of laws in conflict with this law are hereby repealed.

SEC. 3. This law shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 166

AN ACT TO AMEND SECTION 1443 OF VOLUME 3 OF THE CONSOLIDATED STATUTES, RELATING TO THE TERMS OF COURT FOR CRAVEN AND CARTERET COUNTIES.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1443, Volume 3, amended.

SECTION 1. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes, be and the same is hereby amended by striking out the words

"fourth Monday before the first Monday in March" in line four of the paragraph relating to Craven and inserting in lieu thereof the words "fifth Monday before the first Monday in March to continue for three weeks for the trial of civil cases only."

Terms of Superior Court in Craven County.

Again amended.

SEC. 2. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes be and the same is hereby amended by striking out the words "fifth Monday before the first Monday in March" in line four of the paragraph relating to Carteret County.

Terms of Superior Court in Carteret County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 167

AN ACT TO AMEND CHAPTER 1443 OF THE CONSOLIDATED STATUTES IN SO FAR AS IT RELATES TO THE COURTS OF PASQUOTANK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, and particularly so much thereof as relates to courts in Pasquotank County, be and the same is hereby amended by striking out all of said section between the word "Pasquotank" and the word "Perquimans" and inserting in lieu thereof the following:

Consolidated Statutes 1443, amended.

"Eighth Monday before the first Monday in March for the trial of civil cases only; third Monday before the first Monday in March to continue for two weeks, the first week for the trial of civil cases only and the second week for the trial of criminal cases only; second Monday after the first Monday in March for the trial of civil cases only; ninth Monday after the first Monday in March to continue for two weeks for the trial of civil cases only; thirteenth Monday after the first Monday in March for the trial of criminal cases only; fourteenth Monday after the first Monday in March to continue for two weeks for the trial of civil cases only; second Monday after the first Monday in September for the trial of civil cases only; fifth Monday after the first Monday in September to continue for two weeks for the trial of civil cases only; ninth Monday after the first Monday in September to continue for two weeks for the trial of criminal and civil business."

Terms of Superior Court in Pasquotank County.

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

Conflicting laws repealed.

Act effective
March 31, 1929.

SEC. 3. That this act shall be in full force and effect from and after March thirty-first, nineteen hundred and twenty-nine. Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 168

AN ACT TO AMEND SECTION 196, CONSOLIDATED STATUTES, REGARDING NON-RESIDENTS APPLYING FOR LAW LICENSE.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 196,
amended.

Relates to non-
residents apply-
ing for law
licenses in this
State.

Conflicting
laws repealed.

SECTION 1. That section one hundred and ninety-six of the Consolidated Statutes be amended by striking out from lines six and seven the sentence "An applicant from another State may have such certificate signed by any State officer of the State from which he comes," and insert in lieu the words "An applicant must be a bona fide resident of North Carolina, or a non-resident student in an approved law school in North Carolina."

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 169

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE COURTS OF CHATHAM COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
Volume 3,
amended.

Terms of Supe-
rior Court in
Chatham County.

SECTION 1. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes, be and the same is hereby amended so that the paragraph relating to the courts of Chatham County shall read as follows:

"Chatham—Seventh Monday before the first Monday in March, to continue one week for the trial of criminal and civil cases; the first Monday in March to continue one week for the trial of civil cases only; the second Monday after the first Monday in March to continue one week for the trial of civil cases only; tenth Monday after the first Monday in March to continue for one week for the trial of civil and criminal cases; fifth Monday before the first Monday in September to continue for two weeks for the trial of civil cases only; seventh Monday after the first Monday in September to continue for one week for the trial of criminal and civil cases."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 170

AN ACT TO AMEND SECTION 2942, CONSOLIDATED STATUTES, THE MUNICIPAL FINANCE ACT, SO AS TO PROVIDE FOR THE FINANCING OF AIRPORTS OR LANDING FIELDS BY CITIES AND TOWNS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 2943, Consolidated Statutes, is hereby amended by adding two new subsections at the end of section four thereof, as follows: (u) Land for airports or landing fields, including grading and drainage, forty years; (v) Buildings and equipment and other improvements of airports or landing fields, other than grading and drainage, ten years.

Consolidated Statutes 2942, amended.
Financing of airports.

Bonds for.

SEC. 2. That this act shall become effective from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 171

AN ACT TO AMEND SECTIONS 8 AND 11 OF CHAPTER 81 OF THE PUBLIC LAWS OF 1927, DESIGNATED AS THE COUNTY FINANCE ACT, SO AS TO PROVIDE FOR THE FINANCING OF AIRPORTS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter eighty-one, section eight, of the Public Laws of nineteen hundred and twenty-seven, is hereby amended by adding a new subsection after subsection (1) as follows; (m) Acquiring, constructing and improving airports or landing fields for the use of airplanes or other aircraft.

Ch. 81, sec. 8, Public Laws 1927, amended.

Provision for financing of airports.

SEC. 2. That section eleven of said act is hereby amended by adding two new subsections after subsection (h) as follows: (i) Land for airports or landing fields, including grading and drainage, forty years. (j) Buildings, equipment and other improvements for airports or landing fields, other than grading and drainage, ten years.

Sec. 11, amended.

Bonds for airports.

SEC. 3. That this act shall become effective from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 172

AN ACT TO AMEND SECTION 1443 OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE COURTS OF ALAMANCE AND ORANGE COUNTIES.

Consolidated
Statutes 1443,
Volume 3,
amended.
Terms of Super-
ior Court in
Alamance
County.

Again amended.

Terms of Super-
ior Court in
Orange County.

Conflicting
laws repealed.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes be and the same is hereby amended by striking out the words "fifteenth Monday after the first Monday in March," in lines one and two of the paragraph relating to Alamance County.

SEC. 2. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes be and the same is hereby amended by inserting between the word "March" and the word "fourth" in line one of the paragraph relating to Orange County the words "fifteenth Monday after the first Monday in March."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 173

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, VOLUME THREE, AS AMENDED BY CHAPTER 207, PUBLIC LAWS, 1927, RELATING TO THE COURTS OF YANCEY AND TRANSYLVANIA COUNTIES.

Consolidated
Statutes 1443,
Volume 3,
amended.
Ch. 207, Public
Laws 1927,
amended.

Terms of Super-
ior Court in
Yancey County.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes, as amended by chapter two hundred and seven of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the words "ninth Monday before the first Monday in September to continue for one week for the trial of civil cases only" in lines three, four and five of the paragraph relating to Yancey and inserting in lieu thereof the following: "third Monday before the first Monday in September to continue for two weeks for the trial of civil cases only" and by adding at the end of said paragraph the following; "fifth Monday before the first Monday in March to continue for one week for the trial of civil cases only, that the board of commissioners of Yancey County may in the exercise of its discretion dispense with this term of court."

SEC. 2. That said section one thousand four hundred and forty-three of Volume three of the Consolidated Statutes be and the same is further amended by striking out the words "fifth Monday before the first Monday in March to continue for one week and for the trial of criminal cases only," in lines four, five and six in the paragraph of said section relating to the courts of Transylvania county as amended by chapter two hundred and seven, Public Laws, one thousand nine hundred and twenty-seven.

Laws again amended.

Terms of Superior Court in Transylvania County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 174

AN ACT TO AMEND SECTION 4307 OF THE CONSOLIDATED STATUTES RELATING TO CUTTING OR REMOVING ANOTHER'S TIMBER IN DUPLIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand three hundred and seven of the Consolidated Statutes, be and the same is hereby amended by inserting in line eleven of said section between the word "Cherokee" and the word "and" the word "Duplin."

Consolidated Statutes 4307, amended.
Duplin County added.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 175

AN ACT TO EXTEND THE TIME OF TAX FORECLOSURE PROCEEDINGS AND SALES IN HENDERSON COUNTY.

Whereas, the county commissioners for Henderson County have been diligent, acting through their collectors and attorneys in making collections of and bringing suits to foreclose tax sales certificates issued under tax sales made in one thousand nine hundred and twenty-seven, for taxes owing for the year one thousand nine hundred and twenty-six, and have collected or brought suits for foreclosure on all the tax sales certificates where sufficient information as to the validity of the tax sale could be obtained, but on account of inability to obtain the information in some cases, that may justify bringing suits for foreclosure, under chapter two hundred and twenty-one,

Preamble.

Public Laws, one thousand nine hundred and twenty-seven, it has become necessary in order to work all these out to the best interests of the County, that the time for bringing these foreclosure suits be extended; *Therefore,*

The General Assembly of North Carolina do enact:

Time for fore-
closing tax cer-
tificates in
Henderson
County for year
1926 extended to
May 1, 1929.

Ch. 221, Public
Laws 1927,
amended.

Conflicting
laws repealed.

SECTION 1. That the time for completing foreclosure sales and collections of tax sales certificates and items of taxation on properties for the year one thousand nine hundred and twenty-six in Henderson County, under chapter two hundred and twenty-one, Public Laws one thousand nine hundred and twenty-seven, be and the same is hereby extended to May first, one thousand nine hundred and twenty-nine; and the County Commissioners, tax collectors and attorney shall have until May first, one thousand nine hundred and twenty-nine to complete their investigation and bring all proper and necessary suits for foreclosure on tax items, tax sales certificates, owing for the year one thousand nine hundred and twenty-six.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 176

AN ACT TO AMEND SECTION 2110 OF THE NORTH CAROLINA CODE OF 1927, RELATING TO THE HUNTING OF FOX IN STANLY COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 2110,
amended.

Open season on
foxes in Stanly
County, Septem-
ber 1 to March
1, and then only
with dogs.

Exception: foxes
turned loose by
individuals.

Violation of Act
made misde-
meanor.

Conflicting
laws repealed.

Applicable only
to Stanly
County.

SECTION 1. That section two thousand one hundred ten of the North Carolina Code of one thousand nine hundred and twenty-seven, be and the same is hereby amended to read as follows: That it shall be unlawful to shoot, trap or catch in any way a fox, or destroy their young, except taken by dog or dogs. The open season for catching with dog or dogs, September the first—March first. Except a fox turned loose by an individual and chased by his dog or dogs, or by those under his direction.

SEC. 2. A violation of this act in any manner, shall constitute a misdemeanor, punished by fine or imprisonment, or both in the discretion of the court.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall apply to Stanly County only.

SEC. 5. This act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

CHAPTER 177

AN ACT TO EXTEND THE TIME FOR TAX FORECLOSURE PROCEEDINGS AND SALES IN SURRY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the time for bringing suits for foreclosure of tax sales certificates and completing collections of tax sales certificates for the year one thousand nine hundred and twenty-six in Surry County, under chapter two hundred and twenty-one, Public Laws one thousand nine hundred and twenty-seven, be and the same is hereby extended to October fifteenth, one thousand nine hundred and twenty-nine; and the county commissioners, tax collectors and attorney shall have until October fifteenth, one thousand nine hundred and twenty-nine, to complete their investigation and bring all proper and necessary suits for foreclosure on tax items, tax sales certificates, owing for the year one thousand nine hundred and twenty-six.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 15th day of March, A. D. 1929.

Time for foreclosing 1926 tax certificates in Surry County extended to October 15, 1929.
Ch. 221, Public Laws 1927, amended.

Conflicting laws repealed.

CHAPTER 178

AN ACT TO REGULATE EMPLOYMENT AGENCIES AND PROVIDE LICENSE THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. Employment Agency within the meaning of this act shall include any business operated by any person, firm or corporation for profit and engaged in procuring employment for any individual, for any person, firm or corporation in the State of North Carolina and making a charge on the employee or employer for the service.

SEC. 2. That no person, firm or corporation shall engage in the business of operating any employment agency, as designated in section one, in North Carolina without first making a written application to the Commissioner of Labor and Printing and being licensed by him as herein provided, to engage in such business. Upon receiving an application from such person, firm or corporation in shall be the duty of the Commissioner of Labor and Printing to make an investigation into the character and moral standing of the person, firm or corporation. If after such investigation, the Commissioner of Labor and Print-

Employment Agency defined.

Operation of employment agency unlawful without obtaining license from Commissioner of Labor and Printing.

Upon receiving application, Commissioner to make investigation of applicant.

To issue license if satisfied as to moral standing of applicant.

Commissioner to make rules and regulations governing issuance of licenses.

May investigate books and records of agencies licensed.

Power to rescind license for cause.

Notice of intention to rescind. Hearing.

Right of licensee to appeal to Superior Court.

Commissioner or his representative may compel attendance of witnesses and take testimony.

Service of subpoenas and fees for, governed by general law.

Witness fees.

Commissioner may also compel production of books, papers and records.

ing shall be satisfied that such person, firm or corporation is of such character and moral standing as to warrant the issuance of a license to engage in the business covered by this act then he shall issue a license to such person, firm or corporation as provided herein.

SEC. 3. The Commissioner of Labor and Printing is authorized and empowered to make general rules and regulations in relation to the licensing of such employment agencies and for the general supervision thereof in accordance with this act.

SEC. 4. The Commissioner of Labor and Printing is authorized and empowered by himself, his assistant, or agents, duly authorized by him to that effect, to investigate the books and records of any employment agency licensed under this act, when he deems it best for the public interest to do so to effectuate the purposes of this act and for cause to rescind the license theretofore granted by him if upon such investigation he finds that such employment agency is not complying with the terms and conditions of this act, under which it was licensed by him, to engage in such business. Before rescinding the licenses issued hereunder, after such investigation the Commissioner of Labor and Printing, after first giving ten days' notice to the holder of such license, to appear and show cause why such license should not be revoked, shall hold a hearing at the County Court House of the County in which such licensee is doing business, when and where the results of the investigation of the Commissioner of Labor and Printing or his duly authorized agents shall be presented under oath, before the Commissioner of Labor and Printing and the said licensee may also and in accordance with said notice, present evidence to show why such license should not be revoked; and the licensee shall have the right of appeal within ten days to the Superior Court.

SEC. 5. The Commissioner of Labor and Printing, his Assistant or deputy shall be empowered to subpoena witnesses and administer oaths in making investigations and taking testimony to be presented at the hearing to be held before the Commissioner of Labor and Printing as hereinbefore provided for.

SEC. 6. The County Sheriffs and their respective deputies shall serve all subpoenas of the Commissioner of Labor and Printing, and shall receive the same fees as are now provided by law for like services, and each witness who appears in obedience to such subpoena shall receive for attendance the fees and mileage for witnesses in civil cases of courts of the County in which the hearing is held.

SEC. 7. The Superior Court shall, on the application of the Commissioner of Labor and Printing, his assistant or duly

authorized deputy, enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and records.

SEC. 8. The license fee, charged under the provisions of this act, shall be paid into a special fund of the Department of Labor and Printing, and the proceeds of such license fees shall be used for the purpose of the supervision and the regulation of the employment agencies, including costs of investigations or hearings to revoke licenses and the necessary traveling expenses and other expenditures incurred in administering this act.

License fee to be paid into special fund to be used for administration of this Act.

SEC. 9. Any person, firm or corporation conducting an employment agency in the State of North Carolina, in violation of this act shall be guilty of a misdemeanor, and if a person punishable by a fine of not less than five hundred dollars, or imprisonment of not less than six months, or both; and if a corporation by a fine of not less than five hundred dollars and not more than one thousand dollars.

Conduct of any agency without license made misdemeanor.

Punishment in case of individuals.

Of corporations.

SEC. 10. This act shall not in any manner affect or apply to any employment agency operated by the State of North Carolina, the Government of the United States, or any City, County or Town, or any agency thereof.

Government employment agencies unaffected.

SEC. 11. This act shall in no wise conflict with or affect any license tax placed upon such employment agencies by the General Revenue Act of North Carolina but instead shall be construed as supplementary thereto in exercising the police powers of the State.

Act does not affect license taxes placed upon agencies under Revenue Act.

SEC. 12. This act shall take effect from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 179

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of two years, except when a different time is named herein, said terms to begin on the first day of April, one thousand nine hundred and twenty-nine, or when their present terms expire. *Provided*, that they may qualify at anytime within sixty days after the first day of April, one thousand nine hundred and twenty-nine.

Appointment of Justices of the Peace.

Term of office.

May qualify within sixty days.

Alamance
County.

ALAMANCE COUNTY

Newlin Township—J. A. Winningham (for six years).

Thompson Township—J. Lee Davis (for six years), L. G. Squires (for six years).

Graham Township—Louis H. Holt (for six years).

Alexander
County.

ALEXANDER COUNTY

Sharpe's Township—W. D. Martin.

Alleghaney
County.

ALLEGHANY COUNTY

Whitehead Township—H. C. Cheek, A. C. Edwards.

Cranberry Township—Eli Long.

Anson County.

ANSON COUNTY

Wadesboro Township—J. E. Gray, C. L. Gamble, G. D. Davidson.

Morven Township—H. E. Braswell, John T. Boyd.

White Store Township—J. W. Jones, J. T. Leonard, E. E. McRae.

Lancsboro Township—J. C. Goodman, C. S. Refern, M. W. Lee.

Burnsville Township—G. H. Parker, S. J. Turner.

Ansonville Township—K. A. Kendall, M. T. Ballard, Frank Osborne.

Ashe County.

ASHE COUNTY

Clifton Township—W. H. Jones, J. R. Weaver, W. T. Miller, Claud Miller.

Creston Township—J. R. McMillan, W. J. McEwen, J. M. Burkett.

Chestnut Township—J. E. Gambill, J. F. Oliver, E. F. Gambill.

Elk Township—N. M. Dobbin, I. E. Duncan, Fred Krider.

Grassy Creek—A. J. Blevens, W. P. Colvard, J. E. Spencer.

Helton Township—W. M. Spencer, John Littlewood.

Harrigan Township—Arthur Rose, Jonathan Perry, Gilliam Weaver, Alfonzo Tucker.

Horse Creek Township—Joseph Poe, W. J. Stansberry, Drury Elliott.

Laurel Township—T. J. Graybeal, J. E. Oliver.

Jefferson Township—G. S. Yates, F. L. Colvard, W. C. Smith, Geo. F. Bare.

Obids Township—D. H. Burgess, L. V. Miller, Vonley Mash.

West Jefferson Township—A. E. Rose, J. E. Koontz, T. E. Campbell.

Peak Creek Township—J. F. Reeves, M. V. Hoppers, Lee Miller, Lloyd Richardson.

North Fork Township—L. F. Sturgill, W. R. Osborne.

Pine Swamp Township—Albert Cooper, J. F. Hartzog, A. H. Church, W. H. Owens, G. W. Payne.

Old Fields Township—J. E. Johnston, J. R. Grubb, Julius Spears.

Walnut Hill Township—D. H. Hartzog, T. G. Plummer.

AVERY COUNTY

Avery County.

Minneapolis Township—W. W. Pyatt.

Roaring Creek Township—Mrs. Tenny Griffith, Jefferson Hughes.

Toc River Township—Mrs. J. P. Hughes.

Wilson's Creek Township—Colfax Clarke.

BEAUFORT COUNTY

Beaufort
County.

Pantego Township—Noah W. Paul.

Bath Township—L. L. Tankard, L. M. Hudnell.

BERTIE COUNTY

Bertie County.

Colerain Township—D. W. Barker, J. M. Perry, N. J. Ward, A. J. M. Perry.

Windsor Township—John C. Bell, W. Scott Hoggard.

Merry Hill Township—S. A. Adams, G. A. Harden, Geo. W. Capehart.

Whites Township—S. B. Adams.

Roxobel Township—B. F. Burkett.

Mitchell Township—Langley Taylor, W. A. Cooke.

Woodville Township—J. P. Harrington, E. C. Pittman.

Snakebite Township—W. E. Harrell, C. B. Bazemore.

Indian Woods Township—E. D. Spruill.

BLADEN COUNTY

Bladen County

Central Township—B. C. Devane.

Bladenboro Township—A. A. Hilburn.

Abbotsburgh Township—W. J. McEwen.

Cypress Creek Township—Jas. C. Cromartie.

Frenches Township—W. L. Boswell.

BUNCOMBE COUNTY

Buncombe
County.

Asheville Township—S. D. Hall, J. D. Dermid.

Ivy Township—M. T. Arrowood, W. A. Shuford.

Black Mountain Township—C. P. Kerlee.

Swannanoa Township—John T. Bradley.

BURKE COUNTY

Burke County.

Upper Creek Township—Ed. McFalls, J. A. Sims.

Lower Creek Township—W. P. Corpening.

Jonas Ridge Township—F. W. Bicknell, M. H. Rose, L. C. Shell.

Quaker Meadows Township—Tom Hallyburton, Pink Whisenant.

Morganton Township—W. F. Hallyburton, G. H. Battle, L. E. Webb.

Silver Creek Township—Jake Epley, J. E. Scott, Abernethy Simpson, Frank McKee.

Linville Township—Rev. P. J. Shell, Bob Noblett, Joe Walls, R. S. Ragan.

Smoky Creek Township—J. J. Smith.

Lovelady Township—D. W. Lowman, J. E. Coulter.

Icard Township—J. Q. Van Horne, M. A. Williams.

Drexel Township—Felix J. Whitener.

Lower Fork Township—Cicero Wright.

Upper Fork Township—J. P. Bumgardner, R. C. Chapman.

Caldwell County.

CALDWELL COUNTY

Lenior Township—E. F. Wakefield, T. C. Robbins, C. M. Sigmon.

Lovelady Township—D. M. Cline, I. B. Williams, A. C. Hol-
lar, P. L. Bumgarner.

Globe Township—C. V. Holloway, James Church.

North Catawba Township—W. J. Bean, John Gibson, D. N. W. Smith.

Hudson Township—J. Kirby, Eli Leonard.

Camden County.

CAMDEN COUNTY

Shiloh Township—M. G. Jones (for four years).

Cartaret County.

CARTERET COUNTY

Straits Township—Samuel Leffers.

Caswell County.

CASWELL COUNTY

Dan River—J. W. Powell, T. H. Hatchett.

Milton Township—W. T. Long.

Pelham Township—P. V. Fitzgerald, W. M. Zimmerman.

Anderson Township—F. B. Goodson.

Catawba County

CATAWBA COUNTY

Mountain Creek Township—Guy Edwards, W. G. Gilliland,
Mrs. H. G. Harwell, Walter Moore, D. S. Howard.

Jacob's Fork Township—D. F. Hood.

Cline's Township—Miss Bell Rocket.

Newton Township—J. W. Dellinger, Mrs. Florence Williams,
Earl E. Sigmon, Miss Pruella Klutz, E. F. Lingerfelt, Mrs.
Emma Steele, H. D. Sease, Mrs. A. C. Black, J. F. Carpenter,
Miss Ruby Carpenter, J. P. Bollin, Mrs. Charley Sigmon,
G. P. Detter, Jonas Hunsucker, R. N. Whisenant, D. F. Smith,
A. M. Ikard, J. S. Abernethy, Johnny Isenhower, G. C. Hoyle,
Loy E. Sigmon, Carl Canipe, F. A. Lackey, L. M. Epps.

Chatham County.

CHATHAM COUNTY

Hadley Township—J. A. Perry.

Gulf Township—G. C. Cole.

CHEROKEE COUNTY

Cherokee
County

Valleytown Township—Roy McCampbell, J. T. Mints, E. B. King, D. Piercy, James Bryson, Pearl Parker.

Murphy Township—W. M. Odell, Mrs. J. H. McCall, A. A. Fain, Geo. A. Hembree, Geo. F. Hendrix, J. B. Martin, John Keener.

Notla Township—Arthur E. Nichols, Tom King, O. G. Anderson.

Shoal Creek Township—Lon Raper, W. F. Hill, Wilbur Barton.

Beaver Dam Township—J. L. Taylor, G. J. Crow, Walter Martin.

Hot House Township—John Newman.

CHOWAN COUNTY

Chowan County.

Edenton Township—B. B. Cobb.

CLAY COUNTY

Clay County.

Shooting Creek Township—W. M. Anderson, R. W. Ledford, O. V. Ledford.

Hiawassce Township—W. E. Love.

Tusquittee Township—B. H. Phillips.

Hayesville Township—J. L. Evans.

CLEVELAND COUNTY

Cleveland
County.

No. 2. Township—S. J. McCluney.

No. 4. Township—J. M. Rhea, J. Lester Herndon.

No. 5. Township—S. L. Dellinger, J. F. Moss.

No. 6. Township—A. P. Spake, Zenri Kistler.

No. 7. Township—Toy Stockton.

No. 10. Township—N. M. Gantt, J. H. Costner, J. M. Carpenter.

No. 11. Township—J. C. Downs, Jr.

COLUMBUS COUNTY

Columbus
County.

Bogue Township—I. R. Batten (for four years), Albert Powell (for two years), J. E. Thompson (for four years).

Bug Hill Township—Vance Gore, John Stanley.

Ransom Township—D. W. Wells (for two years), Bert Applewhite (for four years), B. L. Daniels (for four years).

Williams Township—W. J. McPherson (for four years), J. R. Hunt (for two years), W. M. Hinson (for four years), J. W. Jordon (for four years).

Chadborn Township—Arthur Yates (for four years), J. G. White (for four years), J. T. Blake (for two years), Forney Gore (for two years).

Cerro Gordo Township—J. B. High (for two years), I. L. Greene (for four years), E. M. Hays (for two years).

Bolton Township—D. W. Merritt (for two years), Stanley Faulk (for four years), J. C. Nye (for four years).

Lees Township—B. A. Marlowe (for four years), P. T. Ross (for four years), V. B. White (for four years), R. V. White (for four years).

South Williams Township—S. J. Boswell (for two years), L. J. Graham (for four years), C. M. Ward (for two years), J. L. Prince (for two years), W. H. Shelley (for four years).

Tatums Township—R. C. Benton (for two years), R. F. Benton (for four years), Judson Branch (for two years).

Whiteville Township—J. R. Maxwell (for four years), S. L. Stanley (for four years), H. V. Cook (for four years), J. W. Tedder (for two years).

Fair Bluff Township—B. W. Anderson (for four years), E. R. Waller (for four years), J. B. Williams (for four years), Henry Coleman.

Welches Creek Township—Seymour High (for four years), Allie Baldwin (for four years).

Craven county.

CRAVEN COUNTY

No. 1 Township—William Joyner, T. S. Jackson.

No. 7 Township—Gray Wheeler.

No. 8 Township—Miss Jennie Coward, W. B. Parker.

Cumberland County.

CUMBERLAND COUNTY

Cross Creek Township—Alexander Campbell, C. L. Campbell, T. H. Pegram, Frank Glover.

Cedar Creek Township—E. C. Johnson, J. M. Faircloth, A. B. Downing.

Beaver Dam Township—E. Spencer Smith.

Eastover Township—G. F. Hubbard, W. A. Beard, Ruffin Holmes.

Black River Township—W. Mitchell Pope.

Carver's Creek—W. E. Honeycutt, W. T. Reeves.

Manchester Township—D. M. Fairley.

Pearces Mill Township—L. E. McKnight.

Greys Creek Township—Albert Clark, E. Cade Bramble.

Currituck County.

CURRITUCK COUNTY

Crawford Township—Thomas L. Brumsey.

Poplar Branch Township—J. F. Summerell.

Dare County.

DARE COUNTY

Hatteras Township—R. G. Austin.

Nags Head Township—L. D. Quidley.

Atlantic Township—Oliver O'Neal.

Davie County.

DAVIE COUNTY

Fulton Township—J. R. Foster, W. A. Sain, L. P. Seaford (for four years).

Clarksville Township—C. W. Lowery, Ben F. Anderson, J. H. Baity.

Shady Grove Township—D. D. Bennett, Marvin Jones, Enoch Hartman, Luther H. Crouse.

Jerusalem Township—H. B. Isley, C. N. Spry, S. R. Bessent (for four years).

Calahan Township—J. G. Anderson.

DURHAM COUNTY

Durham County.

Carr Township—Vernon Cooley.

Durham Township—J. E. Dickson.

DUPLIN COUNTY

Duplin County.

Cypress Creek Township—H. N. Fountain, A. L. Lanier.

Island Creek Township—C. M. Kelly, Curtis English, D. B. Teachey.

Limestone Township—J. W. Bostic (for six years), E. J. Johnson (for six years).

Rose Hill Township—J. B. Fussell (for six years).

Faison Township—Carl Jennette (for six years), W. B. Martin (for six years), A. D. Byrd (for six years).

Wolfscape Township—A. H. Whitfield (for six years).

Albertson Township—Thaddeus Kornegay.

Smith's Township—Albert Baker, Don J. Smith.

Rockfish Township—G. H. Blanton (for six years), L. W. Register (for six years).

Magnolia Township—Henry Gaylor (for six years), M. J. Carlton (for six years).

Cypress Creek Township—D. W. Mascady.

EDGECOMBE COUNTY

Edgecombe County.

Number Three Township—John L. Cherry (for four years).

FORSYTH COUNTY

Forsyth County.

Salem Chapel Township—Jas. H. Morris, W. E. Flynt.

Winston Township—D. C. Rose.

FRANKLIN COUNTY

Franklin County.

Franklinton Township—S. C. Ford, A. S. Joyner.

Hayesville Township—C. O. Renn.

Cypress Creek Township—N. C. Moore.

Louisburg Township—H. W. Perry.

Sandy Creek Township—W. H. Tharrington.

GASTON COUNTY

Gaston County.

Cherryville Township—Hudson P. Craft, A. H. Huss, F. Y. Mauney.

Crowders Mountain Township—

Dallas Township—

Gastonia Township—C. L. Hord, B. Capps.

River Bend Township—

*South Point Township—*W. H. Holmes, Giles Hoover.

Granville
County.

GRANVILLE COUNTY

*Oxford Township—*E. P. Davis, W. A. McFarland, C. R. Gordon.

*Brassfield Township—*Graham B. Allen.

Gates County.

GATES COUNTY

*Hunters Mill Township—*F. D. Gray.

Guilford County.

GUILFORD COUNTY

*High Point Township—*Bruce H. Carraway, W. G. Brown, Jr., Eugene Parish, D. H. Milton, J. D. Suttentfield, B. A. Woodell, C. C. Muse.

*Clay Township—*I. L. Trogden, C. A. Shoffner, A. M. Hemphill.

*Morehead Township—*R. E. Andrews, T. C. Bray, C. M. Vanstory, A. B. Bray, J. G. Fowler, W. S. Lyon, S. F. Huffines, E. F. Paschal.

*Oak Ridge Township—*C. Z. Whitaker.

*Gilmer Township—*G. W. Foster, R. R. Hill, W. A. Aydlette, W. F. Crayton.

*Jefferson Township—*R. L. Davis.

*Madison Township—*J. Richard Moore, Sr.

*Monroe Township—*C. R. Elmore, J. L. Hawkins.

*Rock Creek Township—*D. M. Davidson.

Halifax County.

HALIFAX COUNTY

*Roanoke Rapids Township—*W. O. Thompson.

*Brinkleyville Township—*W. J. Galloway.

Harnett County.

HARNETT COUNTY

*Barbecue Township—*J. W. Campbell.

*Buckhorn Township—*E. M. Blanchard, C. A. Dewar.

*Blaek River Township—*J. E. Dupree, W. R. Broadwell.

*Grove Township—*J. R. Dixon, W. H. Turlington, A. F. Grimes, W. E. Nichols, P. E. Turlington.

*Hector's Creek Township—*A. L. Baughcom, E. M. Senter.

*Lillington Township—*S. D. Brantley, C. H. Biggs.

*Neill's Creek Township—*D. D. Johnson, N. I. Reardon, Mac D. Marks.

*Stewart's Creek Township—*L. R. Byrd.

*Upper Little River Township—*W. A. Page, D. A. Collins, J. Blue McDonald, W. H. Hallman.

*Aversboro Township—*Joe H. Jernigan, J. Leslie Parker, Thad Lee.

*Duke Township—*W. F. Blake, D. E. Ennis, J. M. Godwin.

HAYWOOD COUNTY

Haywood
County.

Fines Creek Township—Geo. A. Brown, Spencer Green,
Charles B. McCracken, W. B. Nolan.
Jonathon's Creek Township—N. W. Carver, John Howell.
Waynesville Township—A. J. Davis, R. M. Leatherwood.
Canton Township—W. R. Mease.
East Fork—T. R. Pless.
Crabtree Township—L. V. Rogers, E. B. McCracken.
Iron Duff Township—J. E. Morrow.
Ivey Hill Township—Clarence Mahaffey.
Beaver Dam Township—W. S. Smathers, E. P. Ball, F. R.
Mease.

HENDERSON COUNTY

Henderson
County.

Hendersonville Township—E. E. Lance, Lewis Cantrell.

HERTFORD COUNTY

Hertford County.

Winton Township—John R. Jordon, J. W. Boone, W. J. Perry.
Ahoskie Township—J. N. Vann, J. M. Eley.
St. Johns Township—W. J. Vaughan, W. L. Jenkins, N. J.
Minton.
Harrellsville Township—R. C. Mason, E. V. Grisson.
Murfreesboro Township—T. W. Pipkin, I. A. Wiggins.
Maneys Neck Township—Guy C. Hill, S. E. Brett, J. F.
Worrell.

HOKE COUNTY

Hoke County.

Blue Springs Township—D. G. McMillan.
Queewhiffle Township—H. G. Bevan.
Little River Township—J. W. Smith.
McLaughlan Township—M. G. Ray.
Allendale Township—F. F. McPhaul.
Stonewall Township—N. A. McInnis.

HYDE COUNTY

Hyde County.

Currituck Township—J. M. Ansley, Geo. Ratcliff, Ernest
Fisher, John Poalson.
Swan Quarter Township—W. J. Harris, Joe Tunnel, Claud
Bonner, Nat Credle.
Ocracoke Township—Ike O'Neal, N. L. Bell, Nace Fulcher.
Lake Landing Township—W. W. Watson, Jean Bell, R. E.
Carter, C. S. Guthery.
Fairfield Township—Mrs. Bob O'Neal, A. L. Cuthrell, Pat
Simmons, Ben Cartwright, D. H. Carter, Geo. Carter.

IREDELL COUNTY

Iredell County.

Fallstown Township—W. C. Perry.
Chambersburg Township—J. A. Reavis, P. B. Shell, A. L.
Mills, J. H. Shuford.

Jackson County.

JACKSON COUNTY

Webster Township—T. B. Cowan.

Barkers Creek Township—Sam Jones.

Canada Township—Mack Nicholson, Mitchell Melton.

Caney Fork Township—H. L. Wood, Oscar Lovedahl, R. E. Hooper.

Culowhee Township—Z. V. Watson, Oscar Ensley.

Qualla Township—W. B. Sherrill.

Greens Creek Township—O. V. Cagle.

Scotts Creek Township—Oscar Beck.

River Township—E. D. Hooper.

Sylva Township—Aaron Hooper.

Johnston County.

JOHNSTON COUNTY

Selma Township—W. R. Smith, C. A. Corbett.

Smithfield Township—Samuel H. Massey.

Boon Hill Township—Chas. H. Holt.

Elevation Township—W. L. Massengill.

Ingrams Township—J. T. Allen, P. H. Etheridge, O. D. Hin-
nant, A. G. Hodge, J. V. Marshburn.

Lincoln County.

LINCOLN COUNTY

Catawba Springs Township—P. V. Cobb, P. A. Thompson,
S. A. Hager, Luther Sigmon, R. J. Nixon, McLean Howard,
Chas. M. Hinkle.

Ironton Township—O. V. Hauss, R. F. Goodson, R. J. Garri-
son, W. B. Abernethy.

Lincolnton Township—D. H. Shields, H. B. Camp, J. L. Put-
nam, L. R. Howard, Paul J. Mullen.

Howards Creek Township—L. C. Yount, T. S. Ramsey, H. D.
Warlick, Walter Boring, C. O. Childers.

North Brook Township—Willie B. Beam.

Macon County.

MACON COUNTY.

Franklin Township—W. H. Roand, W. G. Mallonee, Robert
Stamey.

Millshoal Township—S. J. Kinsland, A. L. Dills.

Ellijay Township—Sam Bryson, T. B. Higdon.

Highlands Township—W. S. Davis.

Smith Bridge Township—D. P. Cabe, W. A. Norton, L. M.
Henson, E. N. Keener.

Nantahala Township—R. L. Lambert—number one, J. R.
Shields—number two.

Burnington Township—Robert C. Rickman, W. Robert Gibson,
H. D. Dean, Williams Queen, James Huges, Ray Brandley.

Flats Township—Roy Drymon.

MADISON COUNTY

Madison County.

Number One Township—S. Brigmon.
Number Three Township—J. W. Wyatt.
Number Four Township—J. T. Ballard.
Number Seven Township—Robell Redmon.
Number Eight Township—Harry Martin, Jeptha Smith.
Number Nine Township—C. C. Brown, H. B. Lance.
Number Ten Township—P. N. McDevitt.
Number Eleven Township—J. A. Porshia.
Number Twelve Township—Joe Worley, Jake Worley.
Number Thirteen Township—Willie Plemmons.
Number Fourteen Township—J. B. Fisher, Sam J. Peek.
Number Fifteen Township—W. O. Conner, T. J. Murry.
Number Sixteen Township—J. G. Johnson.

MARTIN COUNTY

Martin County.

Jamesville Township—J. Raleigh Manning (for six years),
 Rev. A. Corey (for six years).

MCDOWELL COUNTY

McDowell
County.

Marion Township—Mrs. Pearl Kirkpatrick, Arnold Morris,
 Grayson Neal, Herbert Mangum, J. W. Streetman, Ben Price,
 W. B. Steele, A. E. Denton.

Crooked Creek Township—C. E. Gilliam.
Old Fort Township—Mrs. Geo. Sandlin, C. F. Mauney.
Glenwood Township—W. C. Morris.
North Cove Township—Robert Hennessee, Dock Good, Robert
 Brinkley, Rhone Avery.
Dysartsville Township—J. C. Goforth, J. D. Laughridge.
Nebo Township—R. V. McGimsey.
Mountsford Cove—M. R. Naney.

MECKLENBURG COUNTY

Mecklenburg
County.

Lemley Township—J. V. Knox, J. T. Bungarner.
Deweese Township—E. B. Bost, S. T. Caldwell.
Charlotte Township—S. S. Stokes, D. F. O'Brien, W. B.
 Stuart.

MITCHELL COUNTY

Mitchell County.

Bakersville Township—Brown McKinney, John Slagle (for
 four years), John H. Davis (for four years), John S. Rice,
 Joe I. Buchanan.
Bradshaw Township—G. B. Tipton (for four years), Ed
 Barnette, A. G. Harrell (for four years), S. C. Bradshaw.
Cane Creek Township—L. F. Woody (for four years), Lon
 Pittman, John L. Morgan (for four years), Tarp Turbyfill.
Fort Mountain Township—C. W. McInturff, T. S. Greene.
 J. W. Slagle (for four years), Landon Greene.
Poplar Township—John H. Arrowood, Jr.

Little Rock Creek Township—D. F. Gouge, J. W. Ayers, R. P. Randolph (for four years), Cling Burleson, H. W. Biddix, Charles W. McIntruff.

Herrill Township—A. Herrill, Ike Hill, Lewis Butler, Rexter Street.

Grassy Creek Township—J. W. Bennett, J. H. Schism (for four years), Fate Queen (for four years), G. Ellis Young, Ed McBee.

Red Hill Township—James Slagle, S. S. Bryant, J. P. Garland (for four years), J. B. Masters, Joseph Garland.

Snow Creek Township—W. A. Robinson, W. B. Buchanan, Jr. (for four years), C. E. Young, M. V. Buchanan (for four years), A. C. Tainter.

Poplar Township—Briscoe Peterson, I. F. Miller, James E. Peterson, H. H. Peterson (for four years), John H. Arrowood.

Montgomery
County.

MONTGOMERY COUNTY

Troy Township—J. C. Beckwith, Jacob Polakanetz.

Biscoe Township—R. T. Morris.

Pee Dee Township—J. I. Haithecock, B. C. Maynor, B. S. Moore.

Eldorado Township—J. A. Kirk.

Biscoe Township—J. C. McCashill.

Moore County.

MOORE COUNTY

Carthage Township—N. J. Muse.

McNeill Township—L. L. Johnson.

Sheffield Township—W. H. Scott.

Nash County.

NASH COUNTY

Griffins Township—R. L. Avent.

Mannings Township—J. J. Proctor.

Cooper's Township—J. C. Taylor.

Northampton
County.

NORTHAMPTON COUNTY

Rich Square Township—W. W. Carter, E. H. Joyner, P. L. Grant.

Roanoke Township—J. E. Boone, K. B. Scull.

Jackson Township—B. L. Sykes, W. L. Stephenson, George Pollock Burgwyn, J. S. Grant.

Kirby Township—J. P. Garriss, B. J. Ricks, B. D. Stephenson, J. B. Stephenson.

Wiccacanee Township—W. C. Smith, J. A. Pruden.

Gaston Township—C. B. Moore, W. W. Grant.

Seaboard Township—W. P. Stephenson.

Orange County.

ORANGE COUNTY

Bingham Township—H. M. McIver, Sam T. Ray.

Cedar Grove Township—T. C. Ellis, Jr.

Chapel Hill Township—Paul Robertson.

Little River Township—N. T. Jones.

ONSLOW COUNTY

Onslow County.

Swansboro Township—R. C. Morton (for four years).

PAMLICO COUNTY

Pamlico County.

No. 1 Township—M. DeWitt Brinson, W. H. Dixon.

No. 2 Township—T. T. Gaskins, Jesse F. Mayo, W. W. Daniels, R. L. Woodard.

No. 3 Township—E. M. Harris, E. E. Mayo.

No. 4 Township—Geo. E. Whitfield, Joseph Leary.

No. 5 Township—G. W. Hardison.

PASQUOTANK COUNTY

Pasquotank County.

Newland Township—W. J. Williams.

PENDER COUNTY

Pender County.

Burgaw Township—M. O. Pope, W. L. Rivenbark.

Rocky Point Township—W. W. Miller, J. E. Durham.

Holly Township—John A. Lanier, Geo. W. Meeks.

Union Township—K. D. Pigford, R. M. Bowen.

Grady Township—J. F. Lucas, Clyde Moore.

Canctuck Township—D. L. Brinkley, Harry J. Marshall.

Caswell Township—D. B. Johnson, J. W. Flynn.

PERQUIMANS COUNTY

Perquimans County.

Belvidere Township—Joshua G. Jalliff, Geo. W. Nowell.

Bethel Township—Calvin Hobbs.

Hertford Township—None.

New Hope Township—W. E. Bogue.

Parkville Township—Geo. W. Trueblood, M. R. White.

PERSON COUNTY

Person County.

Bushy Fork Township—W. C. Warren, E. L. Long, N. H. Hester.

Cunningham Township—J. R. Franklin.

Flat River Township—W. A. Barton.

Holloways Township—J. B. Barrett.

Mount Tirzah Township—L. J. Meadows.

Roxboro Township—R. N. Featherstone, W. W. Morrell, B. B. Mangum.

Olive Hill Township—T. C. Wagstaff.

Woodsdale Township—R. L. Hall.

PITT COUNTY

Pitt County.

Chicod Township—J. J. Elks, M. W. Smith.

Fountain Township—Abner Eason.

Winterville Township—A. O. Beddard (for four years).

Falkland Township—W. H. Moore.

Beaver Dam Township—J. R. Nichols.

Bethel Township—George M. Watson.

Polk County.

POLK COUNTY

Tryon Township—J. C. Fisher, R. A. Leonard.

Columbus Township—J. A. Splawn.

Coopers Gap Township—W. H. Ledbetter, Adin Whitesides.

White Oak Township—V. H. Huntsinger, N. D. Moore.

Randolph
County.

RANDOLPH COUNTY

Thomasville Township—Chas. W. Redding.

Richmond
County.

RICHMOND COUNTY

Lower Steels Township—J. W. Capel.

Rockingham Township—R. L. McDonald.

Wolf Pitt Township—G. A. McRae.

Robeson County.

ROBESON COUNTY

Parkton Township—J. F. Blue.

Thompson Township—D. H. Britt, Jr.

Maxton Township—J. S. McRae.

Lumberton Township—R. G. Cashwell.

Red Springs Township—M. B. Jones, W. M. Roberts.

Fairmont Township—J. F. Johnson, John H. Taylor.

Lumberton Township—J. L. Stevens.

Marietta Township—G. E. Morgan.

Back Swamp—F. M. Ivey.

Fairmont Township—Vardell G. Grantham.

Lumberton Township—Ben G. Floyd, D. B. McNeill.

Orrum Township—J. Belin Lawson.

Rockingham
County.

ROCKINGHAM COUNTY

Williamsburg Township—George T. Davis (for one year),
A. B. McKinney (for one year).

Mayo Township—J. R. Grogan, James E. Roberts.

Huntsville Township—F. J. Lemons, Walter Roberts.

Thomasville Township—J. H. Pritchard.

Ruffin Township—J. H. Daniel, F. M. Allcome.

Rutherford
County.

RUTHERFORD COUNTY

Morgan Township—G. F. Humphries.

Rowan County.

ROWAN COUNTY

Salisbury Township—S. A. Earnhardt.

Sampson County.

SAMPSON COUNTY

Lisbon Township—W. S. Vann.

Stanly County.

STANLY COUNTY

Almond Township—M. M. Furr.

Big Lick Township—Q. E. C. Coble, W. I. Little, Z. D. Huney-
cutt.

Center Township—S. J. Lentz, W. C. Vick.

Farr Township—Hubert D. Love, T. F. Rowland.

Endy Township—Crayon C. Ebird, D. P. McSwain.

Harris Township—W. J. Fisher, E. F. Eddins.

Ridenhour Township—Grady Misenheimer, Gurley Lipe, M.

D. Brooks.

Tyson Township—E. D. Thompson, Sandy M. Dry.

North Albemarle Township—J. Ed Hartsell, H. E. Ross.

South Albemarle Township—J. E. Kluttz.

STOKES COUNTY

Stokes County.

Big Creek Township—L. L. Lowe.

Peters Creek Township—C. C. Campbell, N. J. McHowe, R. T.

Spencer, G. C. Shelton.

Yadkin Township—W. A. Sullivan, Gaston Meadows, Jas. R. Caudle, J. M. Fagg.

Sauratown Township—Elkin Smith.

Danbury Township—James B. Joyce, Gilmer Mobe.

Quaker Gap Township—James W. Talley.

Meadows Township—J. R. Hartgrove.

SURRY COUNTY

Surry county

Mount Airy Township—A. L. Sparger, R. W. Redman, I. L. Armfield.

Siloam Township—J. A. Whitaker.

TRANSYLVANIA COUNTY

Transylvania County.

Boyd Township—Geo. T. Lyday, T. R. Duncan.

Brevard Township—Clyde Ashworth, F. E. Shuford, E. P. McCoy, Tom Barnett, H. E. Erwin.

Catheys Creek Township—Gaston Whitmire, John Perry.

Gloucester Township—Albert Price.

Hogback Township—T. C. McCall, Cole I. Lee, E. Reid.

Little River Township—Harold Hart, Claude Shuford.

Duns Rock Township—L. P. Wilson, G. W. Whitmire, H. N. Carrier.

Estatote Township—Charlie Gravely, B. A. Gillespie, Ralph Gillespie.

TYRRELL COUNTY

Tyrrell County.

Scuppernong Township—E. R. Davenport.

UNION COUNTY

Union County.

Sandy Ridge Township—J. D. Hemby, W. L. Hemby.

Buford Township—T. L. Hinson, E. R. Starnes, A. M. Eubanks.

Monroe Township—M. H. Richardson, Hargrove Bolles, W. C. Saunders.

Vance Township—J. C. Foard.

Marshville Township—T. G. Collins, Fred Ashcraft (to be allowed to practice law).

Goose Creek Township—A. D. Austin, I. C. Clentz, H. C. Simpson.

Jackson Township—T. M. Crow.

Lanes Creek Township—H. F. Parker.

Wayne County.

WAYNE COUNTY

Goldsboro Township—George C. Kornegay.

Granthams Township—W. A. Weaver.

Indian Springs Township—Atlas Price.

Pikesville Township—P. B. Scott, A. Hosea.

Wilkes County.

WILKES COUNTY

Edwards Township—S. F. Mastin.

Mulberry Township—E. F. Brown.

North Wilkesboro Township—J. C. Wallace, C. M. Tevepaugh.

Reddies River Township—H. I. Shomaker, J. A. Pierce, W. H. Eller.

Stanton Township—J. H. Davis.

Traphill Township—Matthew Pruitt.

Union Township—D. A. Roten, J. R. Owens, S. J. Miller.

Wilson County.

WILSON COUNTY

Wilson Township—A. J. Hines (six years).

Wake County.

WAKE COUNTY

Raleigh Township—W. T. Bost, John A. Livingstone, Charles Parker, R. L. Gray, Jr., Robert Thompson, J. C. Baskerville, Wade H. Lucas, Jonathan Daniels, R. B. Nichols, J. B. Danieleley.

Cary Township—Wm. H. Atkins, L. H. Smith, John W. Boothe.

Marks Creek Township—W. A. Brame, J. A. Wall. 952

Warren County.

WARREN COUNTY

Fishing Creek Township—R. W. Pittman.

Sandy Creek Township—J. E. Mosley, S. J. Pritchard.

Nutbush Township—W. J. Cole, N. H. Paschall.

Warrenton Township—Edward Petar, John Wallen, Jos. C. Powell.

Fork Township—B. G. Tharrington.

Watauga County.

WATAUGA COUNTY

Boone Township—C. E. Vannoy.

Meat Camp Township—C. G. Hodge, S. G. Tugman, Nahum Winebarger.

Blue Ridge Township—W. D. Cook, J. M. Brodshaw.

Wilkes County.

WILKES COUNTY

Trap Hill Township—Watson Durham.

Reddies Rines Township—H. I. Shoemaker.

YADKIN COUNTY

Yadkin County.

Deep Creek Township—P. G. Hampton, J. W. Brandon, I. L. Holcombe, Ralph Haynes.

North Fall Creek Township—J. A. Mathews.

South Liberty Creek Township—H. B. Holden.

Buck Shoals Township—Eugene C. Myers, R. L. Weatherman.

Boonville Township—M. V. Fleming.

Liberty Township—J. C. Money.

YANCEY COUNTY

Yancey County.

Burnsville Township—Tom Dellinger, William Westall, L. E. Briggs (for four years), S. T. Bennett (for six years).

Cane River Township—Wilson Edwards (for four years), Mott Burton (for six years), John McAllister, Elbert Angel.

Egypt Township—W. M. Ledford (for six years), Monroe McIntosh.

Ramseytown Township—Willard Randolph (for six years), W. M. McIntosh.

South Toe Township—Arthur Patton (for six years), Luther Robinson, Robert Ballew (for four years).

Green Mountain Township—Tom Laws (for six years), Frank Howell, Manassa Bailey (for four years).

Jacks Creek Township—Carl T. Young (for four years), Bob Peterson (for six years), M. C. Elliott, Will D. Peterson.

Brush Creek Township—Wesley Deyton (for four years), Jobe Thomas (for four years).

Crabtree Township—Joe Young (for six years), Wesley Robinson (for four years), John L. Young.

Pensacola Township—J. C. Hutchins, Horace Ray.

SEC. 2. That section one hundred and ninety-eight of the Consolidated Statutes shall not be applicable to the said Fred W. Ashcraft and B. Capps, herein appointed Justices of the Peace.

Consolidated Statutes 198 not to apply to certain appointees.

SEC. 3. That the appointment of the said Fred W. Ashcraft and B. Capps, their acceptance, qualifications and exercise of the duties of the office of Justice of the Peace shall in no wise affect their right to practice as attorneys-at-law in the various courts, except those cases with which they may be, or may have been, connected as Justices of the Peace.

Certain appointees may practice law.

SEC. 4. That this act shall be in force and effect from and after the first day of April, one thousand nine hundred and twenty-nine.

Act effective April 1, 1929.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 180

AN ACT TO APPOINT THE BOARDS OF EDUCATION IN
THE RESPECTIVE COUNTIES IN NORTH CAROLINA.*The General Assembly of North Carolina do enact:*

Appointments to
County Boards
of Education and
terms of office of
appointees.

SECTION 1. That the hereinafter named persons are appointed members of the County Board of Education for the several counties in the State to fill the vacancies which will occur in the Board of Education of the several counties in the State on the first Monday of April, one thousand nine hundred and twenty-nine, or to fill the vacancies created by this act, and the following named persons are hereby appointed to the respective Boards of Education of the several counties in the State, for the term set opposite their names below, to-wit:

Alamance
County.

Alamance—C. P. Albright, E. J. Braxton, J. J. Lambeth, J. E. Sellars, W. R. Sellars, each for the term of two years.

Alexander
County.

Alexander—Arthur Deal, for the term of two years; J. C. Fortner, for the term of four years; W. S. Patterson, for the term of six years.

Alleghaney
County.

Alleghaney—John C. Halsey, for the term of six years; M. A. Higgins, for the term of four years.

Anson County.

Anson—Benjamin W. Ingram, for the term of six years; George K. Craig, for the term of four years.

Avery County.

Avery—Sam K. Mortimer, for the term of six years; E. S. Loven, for the term of four years; Mrs. J. H. VonCannon for a term of two years.

Beaufort
County.

Beaufort—W. W. Hooker, T. R. Tyer, C. C. Duke, each for the term of six years.

Bertie County.

Bertie—R. A. Urquhart, T. A. Smithwick, W. A. Tayloe, M. B. Gilliam, D. R. Britton, each for the term of two years.

Bladen County.

Bladen—Angus Cromartie, for the term of two years; Clarence E. Clark, for the term of four years; James H. Clark, for the term of six years, to succeed the present board, whose terms of office are hereby vacated.

Brunswick
County.

Brunswick—D. B. Long, L. H. Phelps, each for the term of two years.

Buncombe
County.

Buncombe—Albert Teague, Marshall J. West, John A. Goode, Claude L. Felmet, James J. Roberts, each for the term of two years.

Burke County.

Burke—W. I. Davis, J. E. Colter, L. F. Brinkley, A. N. Dale, W. E. McConnanghey, each for the term of two years.

Cabarrus
County.

Cabarrus—R. L. Hartsell, for the term of six years.

Caldwell County.

Caldwell—R. S. Webb, A. D. Abernethy, each for the term of six years.

Camden County.

Camden—J. W. Jones, G. W. Burnham, T. S. Robertson, each for the term of two years.

<i>Cartaret</i> —C. V. Webb, for the term of six years.	Cartaret County.
<i>Cuswell</i> —W. L. Miles, N. J. Taylor, C. J. Fowlkes, each for the term of two years.	Caswell County.
<i>Catawba</i> —Oscar Sherrill, for the term of six years.	Catawba County.
<i>Chatham</i> —J. Wade Siler, for the term of four years; E. J. Rigsbee, for the term of two years.	Chatham County.
<i>Cherokee</i> —T. T. Johnson, Mrs. W. B. Fisher, P. A. Mauney, each for the term of two years.	Cherokee County.
<i>Chowan</i> —T. W. Elliott, W. D. Welch, each for the term of six years.	Chowan County.
<i>Clay</i> —H. B. Patton, for the term of six years; Mark Weaver, for the term of four years, and S. C. Hogsed, for the term of two years.	Clay County.
<i>Cleveland</i> —W. A. Ridenhour, J. L. Hord, C. D. Forney, Ivey Willis, C. S. Young, each for the term of two years.	Cleveland County.
<i>Columbus</i> —R. F. Covington, G. F. Holmes, J. F. Rogers, M. D. McAulley, J. H. Land, each for the term of two years.	Columbus County.
<i>Craven</i> —C. A. Seifert, for the term of six years; J. H. Elliott, for the term of four years.	Craven County.
<i>Cumberland</i> —F. M. Barrett, for the term of six years; J. W. Hall, for the term of two years.	Cumberland County.
<i>Currituck</i> —W. H. Gallop, H. G. Dozier, G. C. Boswood, each for the term of two years.	Currituck County.
<i>Dare</i> —L. D. Tarkington, E. N. Baum, Mrs. Evelyn E. Davis, C. E. Payne, I. B. Austin, each for the term of two years.	Dare County.
<i>Davidson</i> —O. T. Davis, M. L. Kesler, B. C. Philpot, J. E. Lambeth, C. C. Wrenn, each for the term of two years.	Davidson County.
<i>Davie</i> —J. B. Johnstone, for the term of six years.	Davie County.
<i>Duplin</i> —Henry H. Carlton, for the term of six years.	Duplin County.
<i>Durham</i> —H. G. Hedrick, J. D. Hamlin, W. I. Cranford, J. B. Mason, H. L. Umstead, each for the term of two years.	Durham County.
<i>Edgecombe</i> —M. P. Edwards, George C. Phillips, C. F. Eagles, each for the term of four years; Julian M. Baker, Frank E. Winslow, each for the term of two years.	Edgecombe County.
<i>Forsyth</i> —P. Frank Hanes, James J. Griffith, George Miller Hinshaw, each for the term of two years.	Forsyth County.
<i>Franklin</i> —W. A. Mullin, J. H. Joyner, each for the term of six years.	Franklin County.
<i>Gaston</i> —S. N. Boyce, C. E. Hutchison, J. H. Rudisell, each for the term of two years.	Gaston County.
<i>Gates</i> —E. A. Benton, J. C. Holland, G. C. Hobbs, each for the term of two years; K. C. Horner, H. F. Parker, each for the term of two years.	Gates County.
<i>Graham</i> —C. Z. Denton, Jeff J. Millsaps, Harvey Jenkins, each for the term of two years.	Graham County.
<i>Granville</i> —E. N. Clements, S. F. Bullock, J. L. Peed, J. W. Dean, D. A. Burwell, each for the term of two years.	Granville County.

- Greene County. *Greene*—J. E. Debnam, Eugene S. Edwards, W. D. Cobb, W. A. Dilby, L. A. Mewborne, each for the term of two years.
- Guilford County. *Guilford*—W. H. Bennett, D. M. Chrismon, each for the term of six years.
- Halifax County. *Halifax*—Wade H. Dickens, for the term of six years; Hunter Pope, for the term of four years.
- Harnett County. *Harnett*—Marvin Wade, H. S. Holloway, H. C. Cameron, each for the term of two years.
- Haywood County. *Haywood*—D. M. Cagle, G. C. Plott, H. A. Osborn, each for the term of two years.
- Henderson County. *Henderson*—Floyd E. Osborne, for the term of six years.
- Hertford County. *Hertford*—G. C. Picot, W. D. Boone, W. A. Thomas, each for the term of two years.
- Hoke County. *Hoke*—Louis Parker, Jesse Gibson, M. W. McLean, Frank Townsend, A. P. Stubbs, each for the term of two years.
- Hyde County. *Hyde*—J. H. Swindell, John T. Midgett, Joe Mann, each for the term of two years.
- Iredell County. *Iredell*—S. H. Houston, F. B. Gaither, D. L. Morrow, J. T. Smith, T. O. Brawley, each for the term of two years.
- Jackson County. *Jackson*—C. L. Allison, N. D. Davis, each for the term of two years.
- Johnston County. *Johnston*—C. G. Holt, B. B. Adams, J. W. Woodard, W. H. Call, J. J. Young, W. G. Wilson, P. B. Chamblee, each for the term of two years.
- Jones County. *Jones*—F. J. Koonce, for the term of six years.
- Lee County. *Lee*—E. R. Bucham, for the term of six years.
- Lenoir County. *Lenoir*—E. V. Webb, R. G. Hodges, W. B. Becton, T. A. Turner, D. W. Wood, each for the term of two years.
- Lincoln County. *Lincoln*—T. N. James, O. M. Howard, Luther A. Yoder, M. W. Leonhardt, L. A. Abernethy, for the term of two years.
- Macon County. *Macon*—S. H. Lyle, Alex Moore, Lawrence Ramsey, F. Angel, H. D. Dean, for the term of two years.
- Madison County. *Madison*—R. L. Moore, for the term of six years; C. H. Reeves, for the term of two years in place of Fred Halcombe, whose term is hereby terminated.
- Martin County. *Martin*—H. C. Norman, J. A. Getsinger, each for the term of two years.
- McDowell County. *McDowell*—T. W. Stacey, Samuel L. Copeland, each for the term of six years; George C. Conley for the term of four years.
- Mecklenburg County. *Mecklenburg*—J. Dowd Henderson, L. W. Querry, each for the term of two years.
- Mitchell County. *Mitchell*—W. B. Young, Charles S. Gunter, W. B. Ellis, each for the term of two years.
- Montgomery County. *Montgomery*—H. N. Steed, for the term of six years; W. R. Grant, for the term of two years; R. B. Scarboro, for the term of four years.

- Moore*—C. C. Jones, J. F. Davis, each for the term of six years; John W. Graham, John R. McQueen, each for the term of four years; S. H. Miller, for the term of two years.. Moore County.
- Nash*—F. V. Avent, T. A. Avera, J. W. Roberson, each for the term of two years. Nash County.
- New Hanover*—J. O. Carr, A. O. McEachern, C. VanLoven, each for the term of two years. New Hanover County.
- Northampton*—A. L. Lassiter, for the term of six years. Northampton County.
- Onslow*—J. H. Aman, R. K. Herritage, J. D. Coston, D. W. Russell, L. D. Bryan, each for the term of two years. Onslow County.
- Orange*—Sterling Browning, M. P. Efland, E. C. Compton, each for the term of two years. Orange County.
- Pamlico*—W. J. Smith, Sr., S. E. McCotter, S. M. Campen, each for the term of two years. Pamlico County.
- Pasquotank*—W. G. Cox, for the term of six years. Pasquotank County.
- Pender*—W. M. Eubank, George F. Devane, each for the term of six years. Pender County.
- Perquimans*—Thomas S. White, W. E. Dail, J. H. Miller, S. M. Long, each for the term of two years. Perquimans County.
- Person*—W. R. Wilkerson, E. E. Bradsher, Geo. W. Walker, O. G. Davis, R. G. Cole, each for the term of two years. Person County.
- Pitt*—L. C. Arthur, for the term of six years; Roy T. Cox, for the term of four years. Pitt County.
- Polk*—Mrs. Mae Flentye, E. B. Cloud, Henry Thompson, R. M. Hall, Clarence Jackson, each for the term of two years. Polk County.
- Randolph*—Luther Smith, L. F. Ross, each for the term of two years; J. A. Martin, for the term of four years. Randolph County.
- Richmond*—J. M. Dockery, D. A. Parsons, each for the term of six years. Richmond County.
- Rockingham*—C. P. Wall, J. L. Roberts, T. J. Garrett, T. B. Wilson, L. W. Matthews, each for the term of two years. Rockingham County.
- Rowan*—J. F. Hurley, for the term of six years. Rowan County.
- Rutherford*—J. C. Hames, J. T. Harris, W. W. Nanney, each for the term of two years. Rutherford County.
- Sampson*—J. C. Warren, W. H. Carroll, each for the term of six years; A. E. Royal, for the term of two years. Sampson County.
- Scotland*—W. N. McKenzie, T. L. Henley, W. G. Shaw, each for the term of two years. Scotland County.
- Stanly*—Jacob L. Whitley, for four years; J. F. Shinn, for six years; Grady C. Green, for two years. Stanly County.
- Stokes*—J. R. Forrest, R. B. Hutchison, H. H. Leake, H. McGee, J. W. Priddy, each for the term of two years. Stokes County.
- Surry*—W. R. Baggett, W. I. Monday, N. J. Martin, Vestal Taylor, Ira S. Gambill, each for the term of two years. Surry County.
- Swain*—J. H. Coffey, for the term of six years. Swain County.
- Transylvania*—J. M. Galloway, for the term of six years. Transylvania County.

Tyrrell County.	<i>Tyrrell</i> —W. S. Carawan, J. R. Pledger, C. G. Patrick, each for the term of two years.
Union County.	<i>Union</i> —T. L. Price, W. J. Sims, James P. Marsh, S. R. Bivens, C. C. Burris, each for the term of two years.
Vance County.	<i>Vance</i> —E. R. Boyd, for the term of two years; M. J. O'Neill, for the term of four years; E. F. Woodlief, for the term of six years.
Wake County.	<i>Wake</i> —W. C. Riddick, for the term of two years; N. Y. Guley, for the term of six years; M. B. Chamblee, for the term of four years.
Warren County.	<i>Warren</i> —Al Blalock, W. T. Carter, Stanley W. Powell, J. K. Pinnell, J. D. Riggan, each for the term of two years.
Washington County.	<i>Washington</i> —Thomas J. Swain, for the term of six years; H. H. Bateman, for the term of four years; C. E. Mizell, for the term of two years.
Watauga County.	<i>Watauga</i> —J. B. Horton, Will C. Walker, T. H. Coffey, Jr., each for the term of two years.
Wayne County.	<i>Wayne</i> —J. E. Kelly and William J. Howell, each for the term of six years; E. A. Stevens for the term of four years.
Wilkes County.	<i>Wilkes</i> —B. F. Colvard, J. L. Hemphill, D. T. Shepherd, each for the term of two years.
Wilson County.	<i>Wilson</i> —W. H. Dixon, J. B. Eason, each for the term of six years.
Yadkin County.	<i>Yadkin</i> —M. V. Fleming, L. J. Hampton and D. Holcomb, each for the term of two years.

Members to qualify by first Monday in April, 1929, and elect County Superintendents by April 15.

SEC. 2. The members appointed under this act, except as in this act otherwise provided, shall qualify by taking the oath of office on or before the first Monday in April, one thousand nine hundred and twenty-nine, and they shall elect a County Superintendent of Education before the fifteenth of April, one thousand nine hundred and twenty-nine.

Conflicting laws repealed.

SEC. 3. All laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force from and after the date of its ratification.

Ratified, this the 19th day of March, A. D. 1929.

CHAPTER 181

AN ACT TO AMEND SECTION 5885 OF CONSOLIDATED STATUTES, VOLUME 2, AND CHAPTER 86, PUBLIC LAWS OF 1927, RELATING TO INDIGENT PUPILS IN THE STATE INSTITUTIONS FOR THE DEAF AND THE BLIND.

The General Assembly of North Carolina do enact:

Consolidated Statutes 5885, and chapter 86 Public Laws 1927, amended.

SECTION 1. That section five thousand eight hundred and eighty-five of the Consolidated Statutes, Volume Two, and chapter eighty-six, Public Laws one thousand nine hundred and

twenty-seven, be, and the same are hereby amended so as to read hereafter as follows:

"Where it shall appear to the satisfaction of the Superintendent of Public Welfare and the Chairman of the Board of County Commissioners that the parents of any deaf or blind child of the county, are then unable to provide such child with clothing and/or traveling expenses to and from the State School for the Blind and the Deaf, and the North Carolina School for the Deaf, or where such child has no living parent, or any estate of its own, or any person, or persons, upon which it is legally dependent who are able to provide expenses provided for herein, then, upon the demand of the institution which such child attends or has been accepted for attendance, said demand being made through the State Auditor, the Board of County Commissioners of the county in which such child resides shall issue or cause to be issued, its warrant payable to the State Auditor, same to be credited to the proper institution, for the payment of an amount sufficient to clothe and pay traveling expenses of said child; *provided*, that the amount, in no case, shall exceed forty-five dollars (\$45.00) per annum for each child, in addition to such amounts as may be necessary to defray the actual traveling expenses to and from said institution. For such amount so furnished, the parents, or other person upon whom such child is, or may be, legally dependent, and such child, shall be and remain liable for the payment thereof, together with five per cent (5%) per annum interest thereon from the date of each payment by the county. At any time after any of such payments, in the discretion of the Board of Commissioners, or any succeeding board, a suit may be instituted in some court of competent jurisdiction in said county, or in any other county in the State according to the venue now or hereafter fixed by law for the recovery of the same, which suit shall be prosecuted by the person who may now or hereafter perform the duties of County Attorney, and the parents of such child shall be liable therefor jointly and severally, and all other persons who are made liable therefor herein shall be liable severally for such amounts and interest and the costs of suit."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

Where parents of children or children themselves are unable to defray traveling and clothing expenses in Institutions for Deaf and Blind, County to defray same.

Not to exceed \$45 per year for each child.

Parents and child remain liable therefor plus interest at 5%.

Action to recover.

CHAPTER 182

AN ACT TO ESTABLISH A MAXIMUM OF COMPENSATION FOR OFFICERS AND EMPLOYEES OF THE STATE.

The General Assembly of North Carolina do enact:

Unlawful to pay any employee of State Highway Commission more than \$10,000 per year.

Conflicting laws repealed.

SECTION 1. It shall be unlawful for the State Highway Commission to pay or authorize the payment of an annual salary or compensation to any employee of that department in excess of the sum of ten thousand dollars (\$10,000.00).

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 183

AN ACT TO AMEND SECTION 613 OF CONSOLIDATED STATUTES, RELATING TO DOCKETING AND INDEXING JUDGMENTS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 613.

Indexing of Judgments.

Conflicting laws repealed.

SECTION 1. That section six hundred and thirteen of Consolidated Statutes be amended by changing the concluding period thereof to a comma and adding the following: "for the purpose only of establishing equality of priority as among such judgments."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 184

AN ACT TO RELIEVE AMERICANS WHO ENLISTED IN THE ALLIED ARMIES AND WHO NOW RESIDE IN THE STATE OF NORTH CAROLINA FROM THE PAYMENT OF INCOME TAX ON COMPENSATION AND INSURANCE RECEIVED FROM ANY OF THE ALLIED COUNTRIES.

Preamble

Whereas, there reside in the State of North Carolina Americans who joined some of the allied armies during the World War, and who were injured in service; and

Whereas, no provision is made exempting them from the payment of income tax in North Carolina; now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That any American residing in the State of North Carolina who joined any of the allied armies during the World War and who, on account of injuries received while in service, receives insurance or compensation from any of the allied countries be, and he is hereby exempt from liability for income tax on such insurance or compensation in the State of North Carolina.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 185

AN ACT TO PREVENT THE BURNING OF TIMBER LANDS IN ONSLOW COUNTY DURING MONTHS FROM MARCH TO NOVEMBER, INCLUSIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That section 4309 of Consolidated Statutes of North Carolina be amended to read as follows:

"4309. Setting fire to grass and brush lands and woodlands. If any person between March first and December first, following, shall intentionally set fire to any grass land, brush land or woodland, except it be his own property, or in that case without first giving notice to all persons owning or in charge of lands adjoining the lands intended to be fired, and without also taking care to watch such fire and to extinguish it before it shall reach any lands near to or adjoining the lands so fired, he shall for every such offense be guilty of a misdemeanor and shall be fined not less than ten dollars nor more than fifty dollars, or imprisoned not exceeding thirty days; and shall also be liable for a penalty in the sum of two hundred dollars, recoverable in a civil action, in the jurisdiction of Justices of the Peace (except as hereinafter provided) one-half of said penalty being payable to the plaintiff who institutes the action and the other to be paid into the school fund of the county wherein the cause of action arose; *provided* that the payment of such penalty shall in no wise mitigate any recovery for damages sustained by the owner of any property from such fire; *provided* that recovery for such penalty may be had in the Superior Courts when the Superior Court has jurisdiction of action or actions for damages on account of such fires; *provided* that such penalty shall not be more than once recoverable upon one and the same fire; and *provided, further*, that an action to recover the penalty

Exemption from income tax of any Americans who served with Allied Armies, as to insurance or other compensation.

Consolidated Statutes 4309, amended.

Setting fire to grass and brush and woodlands without giving notice to adjoining owners and without watching same made misdemeanor between March 1 and December 1.

Punishment.

Civil penalty.

Distribution of civil penalty if recovered.

Damages to other lands may also be recovered.

Superior Court has jurisdiction. Only one penalty to be recovered.

"Woodland"
defined.

Lawful for
owner to burn
over lands be-
tween December
1 and March 1.

Care to be taken.

Applicable only
to Onslow
County.

herein provided may be maintained upon competent proof by any person competent to sue in the courts of the State. For the purposes of this section, the term "woodland" is to be taken to include all forest areas, both timber and cut over land, and all second growth stands on areas that have been at one time cultivated."

SEC. 2. That it shall be lawful for any owner of woodland, as defined in the foregoing section, or the duly authorized agent or caretaker in charge of such woodland, to burn over the same for the protection of timber and growing timber thereon, between December first and March first, following, *provided* ample care is taken to present such fire or fires from escaping from the lands on which the same is or may be set out and to secure adjacent property from damage, always having due consideration for the weather

SEC. 3. That this act shall apply only to Onslow County.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 186

AN ACT TO EXTEND THE JURISDICTION OF TOWNS AND CITIES TO INCLUDE THE LAYING OUT OF STREETS AND SIDEWALKS IN PROPOSED SUBDIVISIONS WITHIN ONE MILE OF THE CORPORATE LIMITS OF TOWNS AND CITIES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Maps of streets
and sidewalks in
subdivisions with
in one mile of
city or town
limits to be ap-
proved by such
city or town.

Maps to be re-
corded.

Laying out of
streets and side-
walks without
such approval
entitles city or
town to lay out
its own streets
and sidewalks
without liability.

SECTION 1. No lands, lying within a distance of one mile of the corporate limits of any town or city in North Carolina, shall be sub-divided and proposed streets and sidewalks laid out, until a map of said sub-division, showing the location of the lots and the proposed streets and sidewalks, shall have been submitted to the governing body of such town or city, and approved by it as to the location of the streets and sidewalks. After approval of the map as provided in this act, the map shall be placed on the records of the county in which the land is situated.

SEC. 2. Should any lands, lying within a distance of one mile of the corporate limits of any town or city in North Carolina, be sub-divided and streets and sidewalks laid out, without the approval of the governing body of the town and city as provided in section one of this act, upon the incorporation of such sub-division into the limits of such town and city, the said

town or city shall have the right to extend its streets and sidewalks into and through said sub-division in conformity with the general plan of the town or city; and there shall be no damage recovered against the said town or city for so extending its streets and sidewalks except for purchase or condemnation value of lands so taken without regard to improvements or betterments placed thereon in contravention of this act: *Provided*, that this act shall not apply to any sub-divisions which have been laid out or are now in the process of being laid out.

Present subdivisions excepted.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 187

AN ACT MAKING ROBBERY WITH FIREARMS OR OTHER DANGEROUS WEAPONS, IMPLEMENTS OR MEANS WHEREBY THE LIFE OF A PERSON IS ENDANGERED OR THREATENED, A FELONY.

The General Assembly of North Carolina do enact:

SECTION 1. Any person or persons who, having in possession or with the use or threatened use of any firearms or other dangerous weapon, implement or means, whereby the life of a person is endangered or threatened, unlawfully takes or attempts to take personal property from another or from any place of business, residence or banking institution or any other place where there is a person or persons in attendance, at any time either day or night, or who aids or abets any such person or persons in the commission of such crime, shall be guilty of a felony and upon conviction thereof shall be punished by imprisonment for not less than five or nor more than thirty years.

Robbery with firearms or other dangerous weapons made felony.

SEC. 2. All laws or clauses of laws in conflict herewith are hereby repealed.

Punishment.
Conflicting laws repealed.

SEC. 3. This act shall take effect from and after ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 188

AN ACT CONCERNING STATEMENTS OF ACCOUNT BETWEEN BANK AND DEPOSITOR.

The General Assembly of North Carolina do enact:

SECTION 1. When a statement of account has been rendered by a bank to a depositor accompanied by vouchers, if any, which are the basis for debit entries in such account, or the depositor's passbook has been written up by the bank showing the condition of the depositor's account and delivered to such depositor with like accompaniment of vouchers, if any, such

Statement of account from bank to depositor deemed final adjustment if not objected to within five years.

account shall, after the period of five years from the date of its rendition in the event no objection thereto has been theretofore made by the depositor, be deemed finally adjusted and settled and its correctness conclusively presumed and such depositor shall thereafter be barred from questioning the incorrectness of such account for any cause.

Depositor not relieved from exercising due diligence in discovering and reporting errors immediately.

SEC. 2. Nothing herein shall be construed to relieve the depositor from the duty now imposed by law of exercising due diligence in the examination of such account and vouchers, if any, when rendered by the bank and of immediate notification to the bank upon discovery of any error therein, nor from the legal consequences of neglect of such duty; nor to prevent the application of section two hundred and twenty (h) Consolidated Statutes to cases governed thereby.

Conflicting laws repealed.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 189

AN ACT TO AMEND SENATE BILL NO. 60, HOUSE BILL NO. 263, IT BEING "AN ACT TO AMEND CHAPTER 22, SECTION 1138, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO CORPORATIONS."

The General Assembly of North Carolina do enact:

Senate Bill No. 60, House Bill No. 263, Public Laws 1929, amended.

SECTION 1. That Senate Bill number sixty, House Bill number two hundred and sixty-three, passed and ratified at the one thousand nine hundred and twenty-nine session of the General Assembly of North Carolina, it being "An Act to Amend Chapter Twenty-two, Section One Thousand One Hundred and Thirty-eight, of the Consolidated Statutes of North Carolina, Relating to Corporations," be and the same is hereby amended by adding at the end of section one of said act the following: "Provided this act shall not affect pending litigations."

Consolidated Statutes 1138, amended.

Pending litigation unaffected.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified, this the 16th day of March, A. D. 1929.

CHAPTER 190

AN ACT CONCERNING AERONAUTICS AND THE REGULATION OF AIRCRAFT, PILOTS AND AIRPORTS.

The General Assembly of North Carolina do enact:

Definition of terms.

SECTION 1. *Definition of Terms.* In this act "aircraft" in-

cludes balloon, airplane, hydroplane, and every other vehicle used for navigation through the air. A hydroplane while at rest on water and while being operated on or immediately above water shall be governed by the rules regarding water navigation; while being operated through the air otherwise than immediately above water, it shall be treated as an aircraft. "Aeronaut" and "airman" includes aviator, pilot, balloonist, and every other person having any part in the operation of aircraft while in flight. "Passenger" includes any person riding in an aircraft but having no part in its operation.

SEC. 2. *Sovereignty in Space.* Sovereignty in space above the lands and waters of this State is declared to rest in the State, except where granted to and assumed by the United States.

Sovereignty of space in air vested in State.

SEC. 3. *Ownership of Space.* The ownership of the space above the lands and waters of this State is declared to be vested in the several owners of the surface beneath, subject to the right of flight described in section four

Ownership of space vested in owners underneath.

SEC. 4. *Lawfulness of Flight.* Flight in aircraft over the lands and waters of this State is lawful, unless at such a low altitude as to interfere with the then existing use to which the land or water, or the space over the land or water, is put by the owner, or unless so conducted as to be imminently dangerous to persons or property lawfully on the land or water beneath. The landing of an aircraft on the lands or waters of another, without his consent, is unlawful, except in the case of a forced landing. For damages caused by a forced landing, however, the owner or lessee of the aircraft or the aeronaut shall be liable as provided in section five.

Flight of aircraft through space lawful except at low altitudes.

Landings without consent of owners underneath unlawful except in case of forced landings.

Civil liability for landings.

SEC. 5. *Damage on Land.* The owner of every aircraft which is operated over the lands or waters of this State is absolutely liable for injuries to persons or property on the land or water beneath, caused by the ascent, descent, or flight of the aircraft, or the dropping or falling of any object therefrom, whether such owner was negligent or not, unless the injury is caused in whole or in part by the negligence of the person injured, or of the owner or bailee of the property injured. If the aircraft is leased at the time of the injury to person or property, both owner and lessee shall be liable, and they may be sued jointly, or either or both of them may be sued separately. An aeronaut who is not the owner or lessee shall be liable only for the consequences of his own negligence. The injured person, or owner or bailee of the injured property, shall have a lien on the aircraft causing the injury to the extent of the damage caused by the aircraft or objects falling from it.

Liability of aviators for damages caused by landings or falling objects.

Liability of air-
men in collisions.

SEC. 6. *Collision of Aircraft.* The liability of the owner of one aircraft, to the owner of another aircraft, or to aeronauts or passengers on either aircraft, for damage caused by collision on land or in the air shall be determined by the rules of law applicable to torts on land.

Crimes and
torts committed
in air subject to
jurisdiction of
this State.

SEC. 7. *Jurisdiction Over Crimes and Torts.* All crimes, torts, and other wrongs committed by or against an aeronaut or passenger while in flight over this State shall be governed by the laws of this State; and the question whether damage occasioned by or to an aircraft while in flight over this State constitutes a tort, crime or other wrong by or against the owner of such aircraft shall be determined by the laws of this State.

Contracts also
subject to laws
of this State.

SEC. 8. *Jurisdiction Over Contracts.* All contractual and other legal relations entered into by aeronauts or passengers while in flight over this State shall have the same effect as if entered into on the land or water beneath.

Dangerous flying
made misde-
meanor.

SEC. 9. *Dangerous Flying a Misdemeanor.* Any aeronaut or passenger who, while in flight over a thickly inhabited area or over a public gathering within this State, shall engage in tri- or acrobatic flying, or in any acrobatic feat, or shall except while in landing or taking off, fly at such a low level as to endanger the persons on the surface beneath, or drop any object except loose water or loose sand ballast, shall be guilty of a misdemeanor and punishable by a fine of not more than five hundred dollars (\$500.00) or imprisonment for not more than one year, or both.

Punishment.

Hunting from
aircraft made
misdemeanor.

SEC. 10. *Hunting from Aircraft a Misdemeanor.* Any aeronaut or passenger who, while in flight within this State, shall intentionally kill or attempt to kill any birds or animals shall be guilty of a misdemeanor and punishable by a fine of not more than fifty dollars (\$50.00) or by imprisonment for not more than thirty days, or both.

Punishment.

Unlawful to
operate aircraft
without Federal
license, when.

SEC. 11. *Qualifications of Operator; Federal License.* The public safety requiring, and the advantages of uniform regulation making it desirable, in the interest of aeronautical progress, that a person engaging within this State in operating aircraft, in any form of aerial navigation for which a license to operate aircraft issued by the United States Government would then be required if such aerial navigation were interstate, should have the qualifications necessary for obtaining and holding such a license, it shall be unlawful for any person to engage in operating aircraft within the State, in any such form or aerial navigation, unless he have such Federal license

License must be
produced upon
lawful demand.

SEC. 12. *Possession and Exhibition of License Certificate.* The certificate of the license, herein required, shall be kept in the personal possession of the licensee when he is operating aircraft within this State and must be presented for inspection

upon the demand of any passenger, any peace officer of this State, or any official, manager or person in charge of any airport or landing field in this State upon which he shall land.

SEC. 13. *Aircraft; Construction, Design and Airworthiness; Federal Registration.* The public safety requiring, and the advantages of uniform regulation making it desirable, in the interest of aeronautical progress, that aircraft to be operated within this State should conform, with respect to design, construction and airworthiness, to standards then prescribed by the United States Government with respect to aerial navigation of aircraft subject to its jurisdiction, it shall be unlawful for any person to operate an aircraft within this State unless it is registered pursuant to the lawful rules and regulations of the United States Government then in force, if the circumstances of such aerial navigation are of a character that such registration would be required in the case of interstate aerial navigation.

Aircraft must be registered.

SEC. 14. *Penalties.* A person who violates any provision of sections eleven, twelve or thirteen of this act shall be guilty of a misdemeanor and punishable by a fine of not more than one hundred dollars (\$100.00), or by imprisonment for not more than ninety days, or both; *provided, however*, that acts or omissions made unlawful by sections eleven, twelve, or thirteen of this act shall not be deemed to include any act or omission which violates the laws or lawful regulations of the United States.

Violation of above provisions made misdemeanor.

Punishment.

SEC. 15. Provided that this act shall not be construed as a waiver of jurisdiction of the courts of the State of North Carolina over any crime or tort committed with the State of North Carolina, and *provided, further*, that the General Assembly of North Carolina may at any time amend, regulate or control any of the powers which may be assumed by the United States Department of Commerce under this act.

Jurisdiction of State over crimes and torts retained.

Right of General Assembly to make laws on aircraft preserved.

SEC. 16. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed as to the subject matter of this act.

Conflicting laws repealed.

SEC. 17. This act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 191

AN ACT TO ENABLE GUILFORD COUNTY TO FULLY COMPLY WITH THE COUNTY FISCAL CONTROL ACT OF 1927, AND TO AMEND CHAPTER 275 OF THE PUBLIC LAWS OF 1905.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and seventy-five of the Public Laws of nineteen hundred and five be amended by

Chapter 275
Public Laws
1905, amended.

striking out section nine and inserting in lieu thereof, the following:

Fees collected by Guilford County officers to be delivered to County Treasurer.

No fees to be charged against special taxes. Salaries and expenses payable out of general County fund.

Balance to remain in said fund.

Conflicting laws repealed.

"SEC. 9. That all fees, commissions, profits and emoluments of every kind, collected by the several officers named in Chapter two hundred and seventy-five of the Public Laws of nineteen hundred and five, and accruing to the county, shall be paid to the Treasurer of the County, and shall be applied by the Treasurer to and become a part of the general expense fund of said county: *Provided*, that no fees, commissions, profits or emoluments shall be charged against any taxes levied for a specific purpose. That all salaries and expenses of the several offices named in said act shall be paid by the County Treasurer out of the general expense fund of said county. Any balance left in said fund, caused by the above mentioned fees, commissions, profits and emoluments, exceeding the salaries and expenses of the offices named in said act shall remain in the general expense fund of said county, and be used to meet the ordinary expenses of the county."

SEC. 2. All laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D 1929.

CHAPTER 192

AN ACT TO PROHIBIT THE UNLAWFUL USE OF PROPERTY OF ANOTHER RELATING TO TRESPASS THEREON.

The General Assembly of North Carolina do enact:

Injuring building or fences of another or taking possession of another's house without consent made misdemeanor.

Punishment.

Conflicting laws repealed.

SECTION 1. If any person shall deface, injure or damage any house, uninhabited house or other building belonging to another; or deface, damage, pull down, injure, remove or destroy any fence or wall enclosing, in whole or in part, the premises belonging to another; or shall move into, take possession of and/or occupy any house, uninhabited house or other building situated on the premises belonging to another, without having first obtained authority so to do and consent of the owner or agent thereof, shall be guilty of a misdemeanor and shall be fined not exceeding fifty dollars, or imprisoned not exceeding thirty days.

SEC. 2. All laws, and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 193

AN ACT TO AMEND CHAPTER 136, PUBLIC LAWS OF 1927, OTHERWISE KNOWN AS THE BUS LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section (q), section one, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-seven, be, and the same is hereby amended by striking out of said sub-section the words, "under contract or," and that line sixteen, section two, chapter one hundred and thirty-six Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out the words, "under contract or."

Chapter 136,
Public Laws
1927, amended.

Bus Law.

SEC. 2. That this act shall be in full force from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 194

AN ACT TO AMEND THE STATE PURE SEED LAW, ART. 12, VOL. 2, CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That the term "agricultural seed" as used in this act shall include the seeds of all domesticated grasses, cereals, clovers, vetches, alfalfas, peas (except garden peas), beans (except garden beans), and seeds of all other crops that are or may be successfully grown in North Carolina on field scale; while the term "vegetable seed" shall include the seeds of those crops that are generally grown in North Carolina on garden scale and generally known and sold under the name of "vegetable seeds."

"Agricultural
seed" defined.

"Vegetable seed"
defined.

SEC. 2. Every parcel, package, or lot of agricultural seeds, as defined in section one of this act, offered or exposed for sale in this State, for use within the State, shall have affixed thereto, in a conspicuous place on the outside thereof, distinctly printed in the English language in legible type, a State tag certifying:

Agricultural
seeds sold in
this State must
bear tag with
following in-
formation:

(a) The commonly accepted name of such agricultural seeds.

Name of seeds.

(b) The approximate per cent by weight of purity, meaning the freedom of such agricultural seeds from inert matter and from other seeds distinguishable by their appearance.

Purity as re-
gards inert mat-
ter.

(c) The approximate per cent by weight of common weed seeds, noxious weed seeds and other agricultural seeds designated in sections four and five of this act.

Weed seeds
therein.

Viability.

(d) The approximate per cent of viability, together with the month and year said seed were tested for viability.

State where seeds were grown.

(e) In case of seeds produced within the United States, the State in which seeds were grown, when known, must be shown on the tag.

Name and address of seedsmen.

(f) Full name and address of the seedsmen, importer, dealer, agent, or other person or persons, firms or corporations, selling, offering or exposing for sale or for distribution such agricultural seeds in the State for seeding purposes.

"Inert matter" defined.

SEC. 3. The term "inert matter" as used in this act shall be understood to include sand, dirt, chaff, and other foreign substances, and broken seed incapable of germinating.

"Other agricultural seeds" defined.

SEC. 4. The term "other agricultural seeds" as used in this act shall be understood to include all agricultural seeds not of the kind or species named on the package.

"Common weed seeds" defined.

SEC. 5. The term "common weed seeds" as used in this act shall be understood to include seeds of the plants commonly known as wild mustard, Canada thistle, wild carrot, curled dock, sheep sorrel, black mustard, common plantain, bracted plantain, buckhorn, henbit, chickweed, crab-grass, and seeds of all other plants which commonly occur in a wild state.

"Noxious weed seeds" defined.

SEC. 6. That the term "noxious weed seeds" shall be applied to seeds of wild onion or wild garlic, all dodders, corn cockle, and cheat or chess.

Mixtures of seeds must be tagged, showing:

SEC. 7. Mixtures, when in bulk, packages, or other containers, offered or exposed for sale within the State, for seeding purposes, containing two or more kinds of agricultural seed shall have affixed thereto in a conspicuous place on the exterior of the container of such mixture a plainly written or printed tag or label in the English language, stating:

Mixture.

(a) That such seed is a mixture.

Ingredients.

(b) The name, kind of each seed entering into the mixture.

Inert matter.

(c) The approximate percentage by weight of inert matter.

Weed seeds.

(d) The approximate percentage by weight of weed seeds, and other agricultural seeds, as defined in sections four and five of this act.

Name and address of seedsmen.

(e) The full name and address of the seedsmen, importer, dealer, or agent, or other person or persons, firms or corporations, selling or offering or exposing for sale or distribution such mixtures in this State for seeding purposes.

No statements inconsistent with this Act to be printed on tag.

SEC. 8. No statements regarding the quality of such agricultural seeds, or mixtures, if inconsistent with the requirements of this act, shall be written or printed on the tag or label, or placed inside or affixed to any container or bulk of agricultural seed or mixture sold, offered or exposed for sale or distribution within the State for seeding purposes.

SEC. 9. No standard of purity shall be maintained for vegetable seeds, but each package must show on the tag or label the exact nature of its contents.

must be labeled.
Vegetable seeds

SEC. 10. It shall be unlawful for any person, firm, or corporation to sell, offer or expose for sale or distribution within the State any agricultural or vegetable seeds, or mixtures of agricultural and vegetable seeds as defined in this act for seeding purposes, without complying with the requirements of this act, or to falsely mark or label as to variety or kind any agricultural or vegetable seeds, or to interfere in any way with the inspectors or assistants in the discharge of the duties herein named.

Sale of seeds unlawful without complying with this Act.

SEC. 11. The duty of enforcing this act and carrying out its provisions and requirements shall be vested in the Commissioner of Agriculture. The Department of Agriculture shall adopt such rules and regulations as may be necessary to secure the efficient enforcement of this act; and shall maintain a seed laboratory with necessary equipment.

Commissioner of Agriculture to administer Act.

SEC. 12. Seed not having a reasonable viability, or that are extremely impure, notwithstanding they may be properly labeled, shall be withdrawn from sale when, in the opinion of the Commissioner, such withdrawal is in the interest of normal crop production.

Impure seeds to be withdrawn from sale.

SEC. 13. It shall be the duty of the said Commissioner, either by himself or his duly authorized agents, to inspect, examine, and make analysis of and test any agricultural or vegetable seeds sold, offered or exposed for sale or distribution within the State for seeding purposes, at such time and place and to such extent as he may determine. The Commissioner and his agents shall have free access, at all reasonable hours, upon and into any premises or structures to make examination of any agricultural seeds, whether such seeds are upon the premises of the owner or consignee of such seeds or on the premises or in the possession of any warehouse, elevator, railroad or steamship company; and he is hereby given authority in person, or by his analysts, inspectors, or assistants, upon notice to the dealer, his agent, or the representative of any warehouse, elevator, railroad, or steamship company, if present, to take for analysis a composite sample of such agricultural or vegetable seeds from a parcel, package, or lot or other container, or number of parcels, packages, lots, or other containers. Said sample shall be thoroughly mixed and divided into two samples of at least two ounces each and securely sealed. One of said samples shall be left with or on the premises of the vendor, or party in interest, and the other retained by said Commissioner, or analyst or agent, for analysis.

Inspection of seeds and analysis.

Right of ingress to make investigation and to take samples.

Samples to be divided into two lots.

Publication of results of examinations and tests at end of year.

Rules for analyses.

Violation of Act made misdemeanor.

Punishment.

Sworn statement of analyst admissible in evidence.

Manner of prosecuting under Act.

Notice.

Hearing.

Free analyses for State seedsmen.

SEC. 14. It shall be the duty of the Commissioner of Agriculture to publish, or cause to be published, at the end of the year, the results of the examinations and tests made of any samples of agricultural or vegetable seeds, or mixtures of agricultural seeds, received from private individuals, or drawn as provided for in section twelve, together with any other information he may deem advisable: *Provided*, that the rules for analyses shall conform to the best known methods of examining and testing agricultural and vegetable seeds.

SEC. 15. Every violation of the provisions of this act shall be deemed a misdemeanor and punishable by a fine not to exceed one hundred dollars; and if the Commissioner shall find, upon examination, analysis, or test, that any person, firm, or corporation has violated any of the provisions of this act, he or his duly authorized agent or agents may institute proceedings in a court of competent jurisdiction to have such person, firm, or corporation convicted thereof; or the Commissioner, in his discretion, may report the results of such examination to the Attorney-General, together with sworn statement of the analyst, duly acknowledged, and such other evidence of said violation as he shall deem necessary. Said sworn statement shall be admitted as evidence in any court of this State in any proceeding instituted under this act; but, upon a motion of the accused, such analyst shall be required to appear as a witness and be subject to cross-examination: *Provided, however*, that no prosecutions for violations of this act, if such violations are based on tests or analyses, shall be instituted except in the manner following: When the Commissioner of Agriculture finds that this act has been violated, as shown by test examination or analysis, he shall give notice to the person or firm in whose hands the seeds were found, designating a time and place for a hearing. This hearing shall be private, and the person or firm involved shall have the right to introduce evidence, either in person, by agent or attorney. If, after said hearing, or without said hearing in case said person fails or refuses to appear, the Commissioner decides that the evidence warrants prosecution, he shall proceed as herein provided. Moreover, it shall be the duty of the Attorney-General, or, in his discretion, he may act through the attorney of the county or city in which said violation has occurred, to institute proceedings at once against the person or persons, firms or corporations charged with such violations: *Provided*, such proceedings for violations shall be instituted according to the laws of this State.

SEC. 16. Any citizen, firm, or corporation of this State shall have the privilege of having samples of seeds tested free of charge in the State seed laboratories; while individuals, firms,

and corporations outside the State shall have a like privilege on payment of a fee of twenty-five (25) cents for each purity test and twenty-five (25) cents for each germination test.

Fees for out-of-State seedsmen.

SEC. 17. For the purpose of providing a fund to defray the expenses of the examination and analyses prescribed in this act, each person, firm, or corporation selling or offering for sale in or for export from this State any seed as mentioned in this act shall register with the Department of Agriculture the name of the person, firm, or corporation offering the seed for sale, and shall pay a license tax annually, on January first of each year, of twenty-five dollars (\$25.00). The Commissioner's receipt for such money shall be license to conduct the business.

Annual license tax of \$25 on seedsmen.

SEC. 18. That every parcel or package of agricultural and vegetable seeds, as defined in this act, delivered to any farmer of this State for seeding purposes, and weighing ten (10) pounds or more, sold by any person, firm, or corporation whose business residence is either inside or outside the State, shall have affixed thereto a copy of the tag as designated in section two of this act; said tag to be purchased from the Commissioner of Agriculture, and the purchaser of said tag to be subject to the penalties outlined in section fifteen for the use of the same tag a second time: *Provided*, that tags of the previous year may be given in exchange for tags of the current year.

Copy of seed tag to be placed on packages of ten pounds or more.

Penalty for use of tag a second time.

Exchange of previous year's tags.

SEC. 19. That any grower or dealer who may desire to use the term "Standard Seeds" in describing his goods may do so provided such seeds measure up to the following percentages of purity and germination:

Measure of purity of "Standard Seeds".

STANDARDS OF PURITY AND VIABILITY.

<i>Name of Seed</i>	<i>Per Cent Purity</i>	<i>Per Cent Germination</i>
Alfalfa	98	80
Asparagus .....	..	80
Barley	98	90
Bluegrass—Kentucky	80	45
Bluegrass—Canada	90	45
Buckwheat	99	90
Brome Grass	90	75
Cabbage .....	..	90
Carrot .....	..	80
Cauliflower .....	..	80
Celery .....	..	60
Clover, Alsike	95	80
Clover, Crimson	98	90
Clover, Red	98	90
Clover, White	95	80

<i>Name of Seed</i>	<i>Per Cent Purity</i>	<i>Per Cent Germination</i>
Collard .....	..	80
Corn, Field .....	..	95
Corn, Sweet .....	..	90
Cotton .....	..	90
Cowpea .....	..	90
Cucumber .....	..	90
Egg Plant .....	..	80
Fescue, Meadow	95	85
Kaffir Corn	98	90
Lettuce .....	..	90
Melon, Musk .....	..	90
Melon, Water .....	..	90
Millet, Pearl	98	90
Millet, Common	96	85
Oats	99	90
Okra .....	..	85
Onions .....	..	85
Oat Grass	72	70
Orchard Grass	70	70
Rape	99	90
Red Top	90	80
Rye	99	95
Rye Grass, Perennial	96	80
Rye Grass, Italian	95	80
Sorghum	96	80
Sudan Grass	96	75
Spinach .....	..	85
Squash .....	..	90
Timothy	98	90
Tomato .....	..	90
Turnip .....	..	90
Tobacco .....	..	80
Vetch	98	70
Wheat	99	95

Farmer selling
own seeds ex-
cepted from pro-
visions of Act.

Act effective
January 1, 1930.

Conflicting
laws repealed.

Provided, that nothing in this act shall be construed to require a farmer selling seeds raised by himself to comply with the provisions hereof.

SEC. 20. That this act shall be in force from and after January first, one thousand nine hundred and thirty.

SEC. 21. All laws and clauses of laws in conflict herewith are hereby repealed.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 195

AN ACT TO AMEND CHAPTER 426, PUBLIC-LOCAL LAWS 1921, AND CONSOLIDATED STATUTES 5847 RELATING TO THE INDIANS OF ROBESON COUNTY, AND TO CODIFY AND PRESCRIBE THE RACIAL QUALIFICATION OF THOSE SEEKING ADMISSION INTO CHEROKEE INDIAN NORMAL SCHOOL, AT PEMBROKE, AND IN THE COMMON SCHOOLS OF ROBESON COUNTY FOR THE INDIAN RACE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter four hundred and twenty-six, Public-Local Laws of one thousand nine hundred and twenty-one, be and the same is hereby amended so as to read hereafter as follows:

That in order to protect the Public Schools in Robeson County for the education of the Indian race only, and the Cherokee Indian Normal School of Robeson County, there shall be a committee composed of Indians who are residents of Robeson County, and all questions affecting the race of those applying for admission into the Public Schools of Robeson County for the Indian race only, and the Cherokee Indian Normal School of Robeson County, shall be referred to the committee hereinafter named, who shall have original, exclusive jurisdiction to hear and determine all questions affecting the race of any person or persons applying for admission into or attending the public schools of Robeson County for the Indian race only, and the Cherokee Indian Normal School of Robeson County. All such questions that may come before the County Board of Education or any School Board in Robeson County, shall be forthwith removed before said committee for hearing: *Provided, however,* that an appeal shall lie from the action of said committee to the Superior Court of Robeson County, and such appeal shall be taken and perfected only in the following manner: A notice of appeal shall be given either at the time of the announcement of the action of the committee by parole or at any time within fifteen days from the time of the announcement of the action of the committee or within fifteen days from the time when actual knowledge of such action is first had, by written notice which shall state when the appellant first learned of the committee's action, and that the appellant does, in good faith, intend to appeal therefrom to the Superior Court of Robeson County, and that a record of the proceedings had with reference to the controversy shall be certified as a return to the notice of appeal and such notice must be served upon the chairman of the committee or the secretary thereof or upon two

Section 1,
chapter 426
Public-Local
Laws 1921,
amended.

Committee ap-
pointed to hear
and determine
all questions
concerning the
education of
Indians in Robe-
son County.

Appeal from
committee to
Superior Court.
How such ap-
peal must be
prosecuted.

Notice of appeal.

Certified record
of proceedings

Fee for certifying record.

members of said committee. The appellant shall also at the time of the service of said notice, pay to the person upon whom the same is served the sum of one dollar, which sum shall be compensation to the Secretary of the said Board for the certifying of the proceedings with reference to the matter appealed from, and the said notice, or a statement thereof in case the same is given by parole, and the record of the proceedings had by said committee and their action thereof, shall be filed and docketed on the civil issue docket of the Superior Court of Robeson County, in all respects and under such rules and limitations as now apply to appeals from justices of the peace to the Superior Court. The record certified from said committee shall state fully the contentions of those favoring the admission to the Public Schools of Robeson County, and to the Cherokee Indian Normal School for Robeson County, and the said cause shall be tried in the Superior Court upon the issues raised upon said contentions.

Compelling attendance of witnesses.

SEC. 2. That the Board shall have the same power to subpoena witnesses and compel their attendance as provided under the law relating to references.

Sec. 3, amended.

SEC. 3. That section three, chapter four hundred and twenty-six, Public-Local Laws of one thousand nine hundred and twenty-one, be and the same is hereby amended so as to read hereafter as follows: That M. L. Lowery, William Wilkins, Anderson N. Locklear, J. B. Oxendine, W. J. Jacobs, Ralph Lowery and George Lawrence Locklear be, and they are hereby appointed a committee which is provided for in section one of this act. This committee shall, as soon as practicable after the ratification of this act, meet and organize by electing a chairman and secretary, and said committee may adopt such rules and regulations with reference to their meetings as they may deem proper.

Personnel of committee.

Organization meeting.

Terms of office.

SEC. 4. That the members of said committee shall serve until their successors are appointed.

Vacancy appointments.

SEC. 5. That in case of a vacancy on said committee by death, resignation, or otherwise, the remaining members of said committee shall appoint a member of the Indian race who is a resident of Robeson County to fill such vacancy.

Consolidated Statutes 5847, amended.

SEC. 6. That section five thousand eight hundred and forty-seven of the Consolidated Statutes of North Carolina be, and the same is hereby amended so as to read hereafter as follows:

Rules governing attendance in Cherokee Indian Normal School.

Persons of the Indian race of Robeson County who are descendants of those that were determined to constitute those who were within the terms and contemplation of chapter fifty-one, Laws one thousand eighteen hundred and eighty-five, and within the census taken pursuant thereto by the County Board of Education of Robeson County, of either sex, resident in

North Carolina, who are not under thirteen years of age, may attend the Cherokee Indian Normal School of Robeson County, and children not under eleven years of age may be admitted who can stand an approved examination in spelling, reading, writing, primary geography, and the fundamental rules of arithmetic. All those who shall enjoy the privileges of such school as students shall previously obligate themselves to teach the youth of the race of Cherokee Indians of Robeson County for a stated period.

SEC. 7. The qualifications for admission to the common schools of Robeson County for the education of the Indian race only, shall hereafter be as follows:

Qualifications
for admission to
Robeson County
common schools
for Indians only.

Persons of the Indian race of Robeson County who are descendants of those that were determined to constitute those who were within the terms and contemplation of chapter fifty-one, Laws one thousand eight hundred and eighty-five, and within the census taken pursuant thereto by the County Board of Education of Robeson County, of either sex, resident in Robeson County, North Carolina, who are of school age, and otherwise qualified, may attend the common schools of Robeson County for the education of the Indian race only, and no others shall be admitted to said schools.

SEC. 8. That the Indian committee as constituted in section one of this act shall observe strictly the provisions herein set out as to racial qualifications of those who desire to enter both the Cherokee Indian Normal School of Robeson County, at Pembroke, North Carolina, and the common schools of Robeson County for the education of the Indian race only; and, in case there is any matter brought to their attention in which the racial qualification of any person who desires to enter, or who has already entered either the said Normal School, or the said common schools, the said committee shall require of those who seek either to enter themselves or to promote the entrance of such persons in said schools, to prove and to establish to the satisfaction of said committee that such persons who desire to enter are within the qualifications above set out and are entitled to enter said schools, and unless the said committee shall be fully satisfied that such applicants are thus qualified, they shall enter upon their minutes an order refusing such admission, and if they are so satisfied, they shall enter an order admitting such applicant. All orders admitting applicants shall not be held or construed to be judgments constituting *res adjudicata*, and no rights shall flow therefrom that will interfere with the reopening of such orders at any time by the said committee upon its own motion, or at the instance of others.

Committee to de-
termine racial
qualifications
for entrance into
Indian schools.

Decisions of
committee may
be reopened.

SEC. 9. That when an appeal is entered and prosecuted in the Superior Court from an order denying an admission into

Procedure in ap-
peals to Superior
Court.

Burden upon
appellant to
establish claim.

Submission of
issues to jury.

Instructions to
jury.

Non-suit.

Unlawful to
admit into school
those whom the
committee or
court have ruled
against.

Misdemeanor.

Notice of ad-
verse decisions
to be transmit-
ted to proper
school author-
ities.

Pupils decided
against may not
be admitted.

Admission of
such children
made misde-
meanor.

said schools by said committee, the burden of proof shall be upon the appellants to prove and to establish (a) to the full satisfaction of the presiding judge that the evidence on behalf of the appellants, if believed, fully establishes their rights to admission under the terms of this act; and (b) to the full satisfaction of the judge that the evidence offered on behalf of appellant is credible; and (c) that if the jury shall find in favor of the appellants that the presiding judge would not be justified in exercising his discretion to set aside such a verdict, and if the presiding judge shall be fully satisfied of these requirements, then he shall submit the issues arising upon said appeal to the jury, and the burden of proof shall be upon the said appellants throughout the said trial to establish to the full satisfaction of the jury that those who seek to enter either of said schools come within and have all the racial qualifications, as well as all other qualifications required by law, as set out in this act, and unless the jury shall so find, they shall return a verdict against the appellants; and (d) it shall be the duty of the presiding judge so to instruct the jury, whether requested so to do, or not. In case the presiding judge is not satisfied that the evidence on behalf of the appellants meets the requirements above set out, to the court's satisfaction, the said cause shall not be submitted to the jury, but said appeal shall be dismissed, and upon such dismissal the court shall enter a judgment denying the admission of such applicants to said schools.

SEC. 10. That whenever the said committee or the court upon appeal shall decide that any person, or persons, are not entitled to admission in either of said schools, then it shall be unlawful for any teacher or school committee or member thereof to admit such person, or persons, to either the said Normal School or to the common schools of Robeson County for the Indian race only, and a violation of this section shall be a misdemeanor and punishable by a fine or imprisonment, or both, in the discretion of the court.

SEC. 11. That whenever the said committee shall decide that any person, or persons, are not entitled to admission in said schools, it shall, in writing, at once notify the teachers in charge of said school, or superintendent or principal thereof, as well as the chairman of the Board of Trustees, or the chairman or one member of the committee of said schools, and the County Superintendent, and from and after the receipt of such notice such persons so denied admission shall be ineligible until the said decision shall be reversed, either by said committee or the Superior Court or the Supreme Court on appeal, and shall not be admitted until notice is received that such action has been reversed, and a violation of this section shall constitute a mis-

demeanor punishable by fine or imprisonment, or both, in the discretion of the court.

SEC. 12. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting
laws repealed.

SEC. 13. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 196

AN ACT TO AMEND CHAPTER 53, PUBLIC LAWS OF 1927.

The General Assembly of North Carolina do enact:

SECTION 1. Amend section seven by striking out everything after the word "in" in line four and inserting in lieu thereof "Packages weighing five pounds or less."

Ch. 53, sec. 7,
Public Laws
1927, amended.
Sale of insecti-
cides and
fungicides.

SEC. 2. This act shall be in force from and after its ratification.

SEC. 3. All laws and clauses of laws in conflict with same are hereby repealed.

Conflicting
laws repealed.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 197

AN ACT TO AMEND SECTION 3836, CONSOLIDATED STATUTES OF NORTH CAROLINA TO PROVIDE THAT THE SHERIFF MAY SUMMONS A JURY FOR THE LAYING OUT OF CARTWAYS AND TRAMWAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and thirty-six of Consolidated Statutes of North Carolina is hereby amended by inserting in line twelve of said section before the word "constable," the words "sheriff or."

Consolidated
Statutes 3836,
amended.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Laying out of
cartways and
tramways, jury
for.

SEC. 3. That this act shall be in force from and after its ratification.

Conflicting
laws repealed.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 198

AN ACT TO PROVIDE LICENSES FOR THE ARTIFICIAL PROPAGATION OF FISH IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. The Department of Conservation and Development is authorized to issue an artificial propagation license for

Department of
Conservation and
Development
authorized to
issue licenses
for artificial
propagation of
fish.

Fees.

the propagation of all species of trout and all species of bass, upon written application therefor signed by the applicant and upon the payment to said department the sum of twenty-five dollars; for all other species of fish, the sum of fifty cents.

Application for license.

SEC. 2. Applications shall be made on blanks prepared by the Department of Conservation and Development and shall show the size, character and purpose of the propagation plant and such other matters as the Department may require. All licenses issued under this act shall expire on the first day of January next following the date of issue.

Expiration of license.

Free migration of fish not to be prevented.

SEC. 3 No dams, ponds, or other devices which will prevent the free migration of fish shall be erected or placed by a person licensed under this act, in any stream, flowing over his property. No person shall use the ponds so licensed for any purpose other than for commercial fish purposes.

Licensee may propagate and sell fish or eggs of fish.

SEC. 4. The license issued by this act authorizes the licensee to carry on the business of propagation and sale of the species of fish authorized by the license, or the eggs thereof, during the year for which the license is issued. The license authorizes the licensee to catch and kill the fish authorized by the license from the licensed ponds in any manner whatsoever except with explosives or poisonous substances. The license further authorizes the licensee to sell or dispose of in any manner whatsoever the fish authorized by the license, or the eggs thereof, at any time of the year, and it authorizes express and railroad companies to receive and transport same.

May catch fish from ponds licensed.

Common carriers may transport same.

Licensee may not catch fish from streams flowing over property.

SEC. 5. The license issued under this act does not authorize the catching of fish out of any streams flowing over the property of the licensee.

Sale of fish under license must be accompanied by invoice.

SEC. 6. A person selling fish under the license provided by this act shall furnish the purchaser with a certificate or invoice of the sale, bearing the date of sale, the number of the license under which sold, the number of fish, and number of pounds sold. The certificate or invoice must be shown by the holder on demand of any Fish or Game Warden or any other person authorized to enforce the fishing laws. The certificate or invoice shall authorize the sale of the fish so purchased for a period of six days after its date of issue.

Exhibition of invoice upon proper demand.

Annual sworn statement of licensee.

SEC. 7. A person holding an artificial propagation license under this act shall annually on the first day of January file with the Department of Conservation and Development a written statement duly sworn to, showing the number, value, and number of pounds of fish or the eggs thereof sold or disposed of during the year. The books and property of the person licensed under this act shall be open to the Department of Conservation and Development or its agents for inspection at all reasonable times.

Inspection of books and property.

SEC. 8. No person licensed under this act shall in any manner stock or maintain his establishments with any species of fish or eggs thereof taken from any waters within this State not owned, occupied or controlled by them. This section does not prohibit the exchange of fish eggs or the fry of any species of fish with the Department of Conservation and Development.

Licensee may not stock with fish or eggs from waters of another.

SEC. 9. A license issued under this act authorizes the licensee or his agent to kill, after five days' notice to their owner if known, any domestic bird or fowl trespassing on the waters or lands controlled, used, or occupied entirely for the artificial propagation of fish. Such license also authorizes the licensee or his agent to kill any wild birds or wild animals destructive to fish life whenever found on such waters or lands.

Killing of domestic fowl or other animals trespassing upon property of licensee.

SEC. 10. No person shall artificially propagate any species of fish without first procuring the license provided by this act. No person receiving a license, as provided by this act, shall operate a propagating plant different from that designated in the license. No person operating a propagating plant for which a license has been issued for the operation of such a plant shall catch fish out of any stream flowing over the property of the licensee. No person shall fish or trespass with intent to fish in or upon any waters, or ponds or banks of any waters, or any banks owned, controlled or occupied by persons licensed by this act. No person shall wilfully or maliciously destroy or damage any ponds, property, or appliances whatever of a propagating plant licensed under this act. No person shall interfere or obstruct, pollute or diminish the natural flow of water into or through a propagation plant licensed under this act.

Artificial propagation prohibited without license.

SEC. 11. Any person violating any provisions of this act shall on conviction be sentenced to pay a fine of not less than one hundred dollars or imprisoned in the discretion of the court.

Trespassing upon licensee's property prohibited.

SEC. 12. All laws and clauses of laws in conflict with this act are hereby repealed.

Violation of Act made misdemeanor. Punishment.

SEC. 13. This act shall be in force from and after its ratification.

Conflicting laws repealed.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 199

AN ACT TO AMEND SECTIONS 2773 AND 2774 OF THE CONSOLIDATED STATUTES PERTAINING TO CONDEMNATION OF BUILDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and seventy-three of the Consolidated Statutes be amended by adding after the word "dangerous" and before the word "because" in line two (2) thereof, the following: "to life."

Consolidated Statutes 2773, amended. Condemnation of buildings.

Consolidated
Statutes 2774,
amended like-
wise.

Conflicting
laws repealed.

SEC. 2. That section two thousand seven hundred and seventy-four of the Consolidated Statutes be amended by adding after the word "dangerous" and before the word "by" in line two (2) thereof, the following: "to life."

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 200

AN ACT TO AMEND CHAPTER 261, PUBLIC LAWS OF 1927, RELATING TO UNIFORM WEIGHTS AND MEASURES, AND PROVIDING FOR THE REFINANCING OF THE SAME.

The General Assembly of North Carolina do enact:

Chapter 261,
Public Laws
1927, amended.

SECTION 1. That in lieu of the power contained in chapter two hundred and sixty-one, Public Laws of nineteen hundred and twenty-seven, to prescribe charges and fees and for publishing the same and the authority to collect the same as should be collected under the direction and control of the Commissioner of Agriculture, the following license tax shall be imposed, which license tax shall be for the privilege of carrying on the business hereinafter defined, and shall be for the fiscal year fixed and described in Schedule B of the Revenue Act of nineteen hundred and twenty-nine.

Annual license
tax on sale of
weights and
measures.

Kinds of articles
and amount of
tax.

SEC. 2. Every person, firm, corporation or association engaged in the business of selling and/or delivering the below enumerated articles shall pay an annual license tax for the privilege of doing business in this State as follows:

For liquid measuring pumps, tanks, standards and devices	\$100.00
For dry measuring standards, barrels, crates and devices	50.00
For lineal measuring standards and devices.....	50.00
Meters for electricity—liquids, gas or vapor.....	100.00
Scales and weights for weighing.....	100.00
Apparatus for measuring—grease, air and pressure....	50.00
Devices for determining laborer's piece work or time....	50.00

Wholesaler of
more than ten
counties to pay
tax of \$400.

Otherwise, \$200.

Distributor, \$10.

Provided, however, that any wholesale distributor of any or all of the articles shall pay an annual license tax of four hundred dollars (\$400.00), unless the territory of such wholesale distributor is less than ten counties, in which event the annual license tax shall be two hundred dollars (\$200.00), and any sub-dealer who does not pay the distributor's license tax shall pay an annual tax of ten dollars (\$10.00). No county, city, or

town shall levy any license tax thereon, and no traveling representative of any person, firm, corporation or association having paid the distributor's tax shall be required to have a duplicate license.

Duplicate
licenses.

SEC. 3. That the money derived from the aforesaid license taxes and the collection thereof shall constitute a special fund, shall be deposited under the daily deposit requirements now or hereafter in force in the Treasurer's office, and designated a Special Uniform Weights and Measures Fund, and shall be used for the same purpose as the fees and charges permitted and allowed in chapter two hundred and sixty-one, Public Laws of nineteen hundred and twenty-seven, and in lieu thereof, and at the end of each biennium, the unexpended and unencumbered balance of said special fund shall lapse into the general fund of the State.

License taxes
mentioned to
constitute sepa-
rate fund for
uniform weights
and measures.

SEC. 4. Before the State Department of Revenue shall issue a franchise or license to any manufacturer or jobber, or any weighing or measuring devices or apparatus, the said manufacturer or jobber shall file with the State Department of Revenue a statement from the Commissioner of Agriculture that such device and/or apparatus has been examined and approved by some duly authorized State inspector of weights and measures in accordance with the general rules applying to such devices.

Examination of
device before
issuance of
license.

SEC. 5. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting
laws repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 201

AN ACT TO REQUIRE COUNTY OFFICIALS TO MAKE CONTRACTS FOR AUDITING AND TO STANDARDIZE BOOKKEEPING SYSTEMS IN THE COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That at such time as any Board of County Commissioners, Board of Education or other county officials in the State of North Carolina proposes to employ any certified Public Accountants or Auditors other than the official County Auditor or County Accountant for making any statement or for the auditing of any books of the county, the County Government Advisory Commission shall be notified of such purpose and it shall be the duty of a representative of the County Government Advisory Commission to advise with the officials with respect to the scope of such audit and the nature of same and to furnish such officials all information available for their guidance in the

County Govern-
ment Advisory
Commission to
be advised of
employment by
any county of
outside account-
ant or auditor.
Commission to
advise with
county officials.

making and entering into contracts or engagements for said audit or examination.

All such contracts must be in writing and approved by Commission.

SEC. 2. That all contracts or engagements made shall be reduced to writing and shall include all of the terms and conditions of the contract before the same shall become legal and binding upon the county officials and shall be endorsed and approved as to the terms and provisions thereof by the County Government Advisory Commission and such contracts shall be null and void and no payments shall be made on such contracts until the same shall have been reduced to writing and approved as aforesaid by the County Government Advisory Commission. Said contracts when so executed shall be recorded on the minutes of the Board of County Commissioners or Board of Education and the original filed in their records. The terms and provisions of said contracts shall not in any way be varied or changed by either party unless and until such changes shall be reduced to writing and approved by the County Government Advisory Commission in the same manner as the original contract and no verbal agreements made between the officials of the county and the Auditors aforesaid shall affect in any way to vary the terms and conditions thereof.

Such contracts to be recorded in minutes.

Any variation in terms must also be in writing.

SEC. 3. That with a view of standardization and simplification of the methods of accounting in the various counties of the State, the County Government Advisory Commission is hereby authorized and empowered to advise with said boards as to the proper methods of accounting for such counties and no system or books shall be installed until same shall have been submitted to the County Government Advisory Commission.

No installation of accounting methods permitted without approval of Commission.

SEC. 4. That any certified Public Accountant or Auditor other than the official County Auditor or County Accountant employed by any Board of County Commissioners, Board of Education or other county officials shall upon completion of all work performed in accordance with the terms of a contract, prepare a report embodying all statements and comments relating to his findings and shall file a copy of said report with the County Government Advisory Commission, said report to be either printed or typewritten. The County Government Advisory Commission shall have the power to prescribe or approve the form of said report.

Copy of report of auditors to be filed with Commission.

Conflicting laws repealed.

SEC. 5. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 202

AN ACT TO AMEND SECTION 5403 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE BOARD OF EDUCATION OF PERQUIMANS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand four hundred and three of the Consolidated Statutes of North Carolina, be amended by inserting in line six after the word "Union" the word "Perquimans."

Consolidated
Statutes 5403,
amended.
Perquimans
County Board of
Education.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 203

AN ACT TO AUTHORIZE THE APPOINTMENT OF TRUSTEES INSTEAD OF GUARDIANS FOR PERSONS WHO HAVE BECOME INCOMPETENT TO MANAGE THEIR OWN AFFAIRS BY REASON OF OLD AGE, SICKNESS OR OTHER LIKE INFIRMITIES.

Whereas, it is humiliating to persons who have become physically and mentally feeble from old age, sickness and of other like infirmities to have a guardian appointed to handle their estates and are thus classed with idiots, inebriates and lunatics: *Now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That section twenty-two hundred and eighty-five of the Consolidated Statutes of North Carolina, be, and the same is hereby amended at the end of said section by adding the following: "*Provided*, where the person is found to be incompetent from want of understanding to manage his affairs, by reason of physical and mental weakness on account of old age and/or disease and/or other like infirmities, the Clerk may appoint a Trustee instead of guardian for said person. The Trustee appointed shall be subject to the laws now or which hereinafter may be enacted for the control and handling of estates by guardians. That the Clerks of the Superior Courts who have heretofore appointed guardians for persons described in this proviso are hereby authorized and empowered to change said appointment from guardian to Trustee."

Preamble.

Consolidated
Statutes 2285,
amended.

Clerk may ap-
point trustees of
certain persons
non compos
mentis instead
of guardians.

SEC. 2. That all laws in conflict with this act are to extent of such conflict hereby repealed.

Past appoint-
ments of guar-
dians may be
changed to
trustees.

SEC. 3. That this act shall be in force from and after its ratification.

Conflicting
laws repealed.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 204

AN ACT TO AMEND SECTION 8037 OF THE CONSOLIDATED STATUTES, AS AMENDED BY CHAPTER 221, RELATING TO FORECLOSED STATUTES, AS AMENDED BY CHAPTER 221, CLOSURE OF CERTIFICATES OF TAX SALES, AND PROVIDING FOR REDEMPTION.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 8037,
amended.
Chapter 221,
Public Laws
1927, amended.
Rate of interest
on tax certifi-
cates.

SECTION 1. That section eight thousand and thirty-seven of the Consolidated Statutes, as amended by chapter two hundred and twenty-one of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the word "twenty" in line one in paragraph five of said section and inserting in lieu thereof the word "twelve" and that the word "ten" in line four of paragraph five of said section be stricken out and the word "eight" inserted so that the first four lines of said paragraph shall read as follows: "The certificate of sale shall bear interest at the rate of twelve per centum per annum on the entire amount of taxes and Sheriff's costs for a period of twelve months from the date of sale and thereafter shall bear interest at the rate of eight per centum per annum until paid, etc." This amendment shall apply to all certificates of sale whether in the hands of a person, corporation, firm, county or municipality.

Again amended.
Collection of
certificates held
by municipalities.

SEC. 2. That substitute section eight thousand and thirty-seven of chapter two hundred and twenty-one of the Public Laws of one thousand nine hundred and twenty-seven be further amended by adding at the end thereof the following: "Where the certificate of sale is taken by a municipality, all the provisions of this section shall apply to the foreclosure of such certificate of sale and to its collection and the governing authorities of the municipality may place such certificates of sale in the hands of one of its officers for collection and he shall have the same authority to collect them as the officer herein provided for counties."

Actions to fore-
close certificates.

SEC. 3. In any action to foreclose the certificate of sale under the provisions of this act when it has been properly instituted and all party defendants have been properly served and the complaint is duly verified and no answer is filed by some or all of said defendants, the Clerk of the Superior Court in which such action is instituted may give a judgment *pro confesso* in which all the essential facts alleged in the complaint are recited against those defendants not answering. If none of the defendants, so properly served, file any answer, said Clerk may proceed and make the orders provided for in this section without transferring the cause to the Superior Court in term time, and the same jurisdiction in such cases to make sure orders as

Judgments *pro*
confesso by
Clerk as to non-
answering
defendants.

that conferred upon the resident Judge of the Superior Court or the Judge riding the district, is conferred upon the Clerk. Where any of the parties, however, have answered and the answer creates any issue as to those parties, the subsequent proceedings shall be provided as in substitute section eight thousand and thirty-seven of chapter two hundred and twenty-one of the Public Laws of one thousand nine hundred and twenty-seven, except that the judgment *pro confesso* shall bind the parties who have not answered, and the facts so found shall be taken by the Judge of the Superior Court as binding upon those particular defendants.

Trial in term
where defendants
have answered.

SEC. 4. Any certificate of sale in the hands of any person, corporation, firm, county or municipality on which an action to foreclose has not been brought, which according to the terms of chapter two hundred and twenty-one of the Public Laws of one thousand nine hundred and twenty-seven should have been brought, shall have until December first, one thousand nine hundred and twenty-nine to institute such action. This action and extension shall and does include all such certificates whether the same were issued for the sale of one thousand nine hundred and twenty-seven taxes and any and all certificates sold or issued prior thereto. This section does not in any way or manner repeal so much of said section eight thousand and thirty-seven in said chapter which provides that such action to foreclose shall be brought within eighteen months from the date of the certificate beginning with certificates purchased and issued during the year one thousand nine hundred and twenty-eight.

Foreclosure may
be brought on
certificates at
any time on or
before December
1, 1929.

That all of said section beginning with a new sentence after the word "foreclose" reading as follows: "No action to foreclose a certificate of sale shall be instituted after the expiration of three years from the date of same," be and the same is hereby repealed.

Those for 1927
taxes or prior
years affected.

Part of section
repealed.

SEC. 5. When, before the ratification of this act, the procedure heretofore provided for in chapter two hundred and twenty-one of the Public Laws of one thousand nine hundred and twenty-seven has been begun, adopted or put into effect and such action has been finally ended, such procedure of the judgment therein is hereby in all particulars ratified and confirmed.

Certain judg-
ments ratified.

SEC. 6. Where any tax sales certificate has been foreclosed by any county and/or other municipal corporations the taxpayer shall have the right to redeem same at any time prior to December thirty-first, one thousand nine hundred and twenty-nine, upon the payment of the amount of taxes, penalties and costs allowed by law.

Right of tax-
payer to redeem
prior to Decem-
ber 31, 1929.

Terms.

Settlement of
taxes authorized
upon terms of
6% interest.

Conflicting
laws repealed.

SEC. 7. The governing body of any county or other municipal corporation is authorized in its discretion in the adjustment of past due taxes prior to taxes for the year one thousand nine hundred and twenty-eight to settle for the amount of taxes and costs due such county and/or municipal corporation, plus six per cent interest.

SEC. 8. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 205

AN ACT TO AMEND SECTION 1443 OF CONSOLIDATED STATUTES RELATIVE TO THE TIME OF HOLDING CERTAIN TERMS OF COURT IN THE NINETEENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
amended.
Terms of
Superior Court in
Madison County.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes under the paragraph entitled "Nineteenth District" in said section be amended as follows: strike out the period after the word "November" in the fourth line of the paragraph marked "Madison" and insert in lieu thereof a comma and add the following: "and the first Monday in January."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 206

AN ACT TO AMEND CHAPTER 221, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1927, TO APPLY ONLY TO BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

Chapter 221,
Public Laws
1927, amended.
County attorney
relieved of prose-
cuting foreclos-
ure of tax cer-
tificates of
County.

SECTION 1. That whenever Buncombe County is required to institute actions for the foreclosure of tax sale certificates held by said county under the provisions of chapter two hundred and twenty-one, Public Laws of North Carolina, session nineteen hundred and twenty-seven, the County Attorney shall be and he is hereby relieved of any duty to institute and prosecute such actions, and the Board of County Commissioners of said county shall be and hereby is authorized and empowered to institute and prosecute such actions through counsel to be des-

Other counsel to
be designated.

igned by said Board of County Commissioners; *provided, however*, that this act shall not apply to actions heretofore instituted.

SEC. 2. That whenever any municipal corporation or political sub-division of the State, located in Buncombe County, is required to institute actions for the foreclosure of tax sale certificates held by such municipal corporation or political sub-division under the provisions of said act the County Attorney shall be and he hereby is relieved of any duty to institute or prosecute such actions for such municipal corporation or political sub-division and the governing body of such municipal corporation or political sub-division shall be and hereby is authorized and empowered to institute and prosecute such actions through counsel to be designated by such governing body.

Same provision
as to foreclosure
in municipalities.

SEC. 3. Nothing herein contained shall invalidate or abrogate any contracts for the collection of delinquent taxes heretofore made by said Buncombe County or by any such municipal corporation or political sub-division lying within said county.

Contracts for
collection of de-
linquent taxes
preserved.

SEC. 4. That all laws, and parts of laws, in conflict with this act are hereby repealed in so far as their provisions may be inconsistent with the provisions of this act.

Conflicting
laws repealed.

SEC. 5. That this act shall be in effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 207

AN ACT TO AMEND CHAPTER 221, PUBLIC LAWS OF 1927, RELATING TO THE FORECLOSURE OF CERTIFICATES OF SALE FOR TAXES IN CALDWELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter two hundred and twenty-one, Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out all of paragraph four under section "eight thousand and thirty-seven" of the Consolidated Statutes, under part four of said chapter; and that said chapter be further amended by striking out the words "and said action shall be instituted within eighteen months from the date of the certificate of sale" in lines fifteen and sixteen of the last paragraph of said section eight thousand and thirty-seven.

Section 4, chap-
ter 221, Public
Laws 1927,
amended.

Consolidated
Statutes 8037,
amended.

Tax foreclosures
in Caldwell
County.

SEC 2. That this act shall apply only to Caldwell County.

SEC. 3. That all laws and clauses of laws in conflict with provisions of this act are hereby repealed.

Applicable only
to Caldwell
County.

SEC. 4. That this act shall be in force from and after its ratification.

Conflicting
laws repealed.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 208

AN ACT AMENDING THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SECTION 1443, PROVIDING AN ADDITIONAL TERM OF SUPERIOR COURT FOR JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
amended.

Additional term
of Superior
Court for John-
ston County.

Conflicting
laws repealed.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be, and the same is hereby amended by inserting in line two of paragraph three of said section, immediately following the word "only" the words "also the first Monday in March for one week for the trial of criminal cases only," so that Johnston County shall have an additional term of court.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 209

AN ACT TO AMEND SECTION 29, CHAPTER 122, OF THE PUBLIC LAWS OF 1927, TO EXEMPT AUTOMOBILES AND BUSES USED EXCLUSIVELY IN TRANSPORTING CHILDREN TO SCHOOL FROM THE PAYMENT OF LICENSE FEES.

The General Assembly of North Carolina do enact:

Section 29,
chapter 122,
Public Laws
1927, amended.

Busses opera-
ting under con-
tract entirely
for transporta-
tion of school
children exempt
from all license
fees except \$1.
Certificate
necessary to
show fulfilment
of above con-
dition.

SECTION 1. That section twenty-nine of chapter one hundred and twenty-two, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding at the end of said section the following: "*Provided, further,* that the owner of any school busses used exclusively in transporting children to schools under contract with any school board, shall be entitled to secure a license therefor upon the payment of one dollar, in lieu of any license fees required. However, such application for license must be accompanied by a certificate from the Superintendent of Public Instruction of the said county that said owner operates said motor vehicle for said transportation under contract, and on presentation of such certificate from the County Superintendent of Schools that such motor vehicle is used exclusively for transporting school children under contract, it shall be the duty of the Commissioner of Revenue to issue a license to the owner of said motor vehicle upon payment of the sum of one dollar."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 210

AN ACT TO AMEND SECTION 7575 OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENTS TO BE MADE BY THOSE ENTERING LAND TO THE SECRETARY OF STATE, INCREASING THE AMOUNT TO BE PAID BY THOSE ENTERING LAND IN CHEROKEE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand five hundred and seventy-five of the Consolidated Statutes be amended by adding at the end thereof the following proviso: "*Provided, that for each acre of land in Cherokee County, North Carolina, there shall be paid to the State Treasurer the sum of seven dollars.*"

Consolidated
Statutes 7575,
amended.

SEC. 2. That this act shall apply to Cherokee County only.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Entry of land in
Cherokee County,
fees for.

SEC. 4. That this act shall be in force from and after its ratification.

Applicable only
to Cherokee
County.

Conflicting
laws repealed.

Ratified this the 16th day of March, A. D. 1929.

CHAPTER 211

AN ACT TO REPEAL THAT PORTION OF SECTION 1464 OF THE CONSOLIDATED STATUTES, RELATIVE TO THE NUMBER AND ELECTION OF THE JUSTICES OF THE PEACE IN EDGEcombe COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section fourteen hundred and sixty-four of the Consolidated Statutes be and the same is hereby amended by striking out after the semicolon following the word "Peace" in line three thereof and before the word "and" in line five thereof the following "in the County of Edgecombe there shall be elected one Justice of the Peace for every one hundred duly qualified electors in each township, and for every fraction of one hundred over fifty."

Consolidated
Statutes 1464,
amended.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Number and
election of jus-
tices of the
peace in Edge-
combe County.
Conflicting
laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 212

AN ACT TO ENABLE THE BOARD OF TRUSTEES OF THE APPALACHIAN STATE NORMAL SCHOOL TO MAKE CERTAIN CONTRACTS WITH THE WATAUGA HOSPITAL, INC.

Preamble.

Whereas, the Appalachian State Normal School is in need of an infirmary for the benefit of the officers, teachers and students, and

Whereas, the erection of such infirmary would cost more than the plan herein authorized, *therefore*,

The General Assembly of North Carolina do enact:

Infirmary arrangement to be made with Watauga Hospital Inc., for Appalachian State Normal School.

SECTION 1. That the Trustees of the Appalachian State Normal School be, and they are hereby, authorized to make such contract or contracts with the Watauga Hospital, Incorporated, for the reception of and treatment in of the officers, teachers and students of the Appalachian State Normal School in the Watauga Hospital, Incorporated, as may secure the benefit of medical treatment for them.

Payment of expenses incurred in.

SEC. 2. The trustees are further authorized and empowered to pay any cost of such treatment, nursing and care to the Watauga Hospital, Incorporated, from time to time in accordance with the contract or contracts hereinbefore authorized, *provided*, such Appalachian State Normal School shall thereby assume no responsibility for the proper conduct of the said Watauga Hospital, Incorporated.

School may aid in construction of infirmary.

SEC. 3. That said Board of Trustees may aid in the construction of the Watauga Hospital, Incorporated, out of any funds available or hereafter may be secured for the purpose of erecting an infirmary.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 213

AN ACT TO ESTABLISH SPECIAL TERMS OF COURT FOR BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

Special civil terms of Buncombe County Superior Court authorized.

SECTION 1. That a special civil term of the Superior Court of Buncombe County for three weeks for each month of the year except the months of May and December be held during the next succeeding two years after the ratification of this act.

To be ordered by Governor.

SEC. 2. That upon written request of the Commissioners of Buncombe County and the Solicitor of the Nineteenth Judicial District, the Governor of North Carolina may order a special

term of the Superior Court for the trial of criminal cases, said term of court to be of such duration as may be specified in said written request.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 214

AN ACT TO AMEND CHAPTER 247, PUBLIC LAWS OF 1927, RELATING TO THE FEES OF CLERK OF THE SUPERIOR COURT OF CHATHAM COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and forty-seven of the Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out section two thereof, so as to make said chapter apply to Chatham County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

Chapter 247,
section 2,
Public Laws
1927, amended.
Fees of Chatham
County Superior
Court Clerk.

Conflicting
laws repealed.

CHAPTER 215

AN ACT TO REPEAL CHAPTER 176, PUBLIC-LOCAL LAWS SESSION 1921, AND TO AMEND CHAPTER 5410 OF THE CONSOLIDATED STATUTES, VOLUME 3, SO THAT THE BOARD OF EDUCATION OF MACON COUNTY SHALL HAVE FIVE MEMBERS IN LIEU OF THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and seventy-six of the Public-Local Laws of the session of nineteen hundred and twenty-one, and all acts amendatory thereto, be and the same is hereby repealed.

SEC. 2. That chapter five thousand four hundred and ten of the Consolidated Statutes, Volume Three, be and the same is hereby amended by adding the word "Macon" after the word "Jackson" and before the word "Mecklenburg" in line four of said section.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

Chapter 176,
Public-Local
Laws 1921,
repealed.

Consolidated
Statutes 5410,
Volume 3,
amended, in-
creasing mem-
bers of Macon
County Board of
Education to
five.
Conflicting
laws repealed.

CHAPTER 216

AN ACT TO AMEND SECTIONS 3494 AND 3497 OF THE CONSOLIDATED STATUTES, AND BEING A BILL TO AMEND SECTION 7, CHAPTER 136 PUBLIC LAWS OF 1927, RELATIVE TO SEPARATION OF THE RACES IN TRANSPORTATION BY MOTOR VEHICLES.

The General Assembly of North Carolina do enact:

Section 7, chapter 136, Public Laws 1927, amended.

Also Consolidated Statutes 3494 and 3497.

Separate accommodations for races to be provided in motor vehicles carrying passengers for hire.

Exceptions:

Specially chartered vehicles.
Servants and attendants.
Guards of prisoners.

Vehicles transporting only one race.

Taxicabs not declared common carriers.
Conflicting laws repealed.
Act effective June 30, 1929.

SECTION 1. That section seven, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding at the end of said section the following:

"The Commission shall require any motor vehicle carrier operating on a franchise granted by the Corporation Commission and coming within the provisions of this act, if engaged in the transportation of both white and colored passengers for hire, to provide separate but equal accommodations for the white and colored races at passenger stations or waiting rooms where the carrier receives passengers of both races and/or on all busses or motor vehicles operating on a route or routes over which such carrier transports passengers of both races. Such accommodations may be furnished either by separate motor vehicles or by equal accommodations in motor vehicles. *Provided* that any requirement as to separate accommodation for the races shall not apply to specially chartered motor vehicles or to negro servants and attendants on their employers, or to officers or guards transporting prisoners; and *provided* that operators of motor vehicles or bus lines or taxicabs engaged in the transportation of passengers of one race only shall not be required to provide any accommodations for the other race, and *provided* that an operator shall not be required to furnish any accommodations to the other race over a line or route where he has undertaken and is engaged in the transportation of passengers of only one race, and *provided, further*, that nothing contained in this act or the law amended hereby shall be construed to declare operators of busses and/or taxicabs common carriers."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after June thirtieth, one thousand nine hundred and twenty-nine.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 217

AN ACT RELATING TO THE COURTS OF HERTFORD COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three, article six of chapter twenty-seven of the Consolidated Statutes be and the same is hereby amended by striking out the following words, to-wit: "Hertford—first Monday before the first Monday in March; sixth Monday after the first Monday in March, to continue for two weeks; sixth Monday after the first Monday in September, to continue for two weeks."

Consolidated
Statutes 1443,
amended.

SEC. 2. That in lieu of the words aforesaid stricken from said section and article, the following language is substituted and adopted, to-wit: Hertford—First Monday before the first Monday in March, for the trial of criminal cases only; sixth Monday after the first Monday in March, to continue for two weeks and for the trial of civil cases only; last Monday in July, for the trial of criminal cases only, and such other cases, proceedings and motions not requiring a jury trial; sixth Monday after the first Monday in September, to continue for two weeks, the first week for the trial of criminal cases only, and the second for civil cases only; and twelfth Monday after the first Monday in September, to continue for one week, for the trial of civil cases only. For the last mentioned term of court the Governor is hereby directed to appoint a Judge from among the regular or emergency Judges to hold the same.

Terms of Super-
ior Court in
Hertford County.

SEC. 3. That section one of chapter two hundred and three of Public-Local Laws of one thousand nine hundred and twenty-five, be and the same is amended as follows: Strike out in section one of said chapter wherever appearing the word "April", and insert in lieu thereof the word "July".

Section 1, chap-
ter 203, Public-
Local Laws
1925, amended.

SEC. 4. That chapter nine of the Public Laws, extra session one thousand nine hundred and twenty-four, and chapter one hundred and eighteen, Public Laws, one thousand nine hundred and twenty-seven are hereby repealed.

Chapter 9,
Public Laws ex-
1924, repealed.

SEC. 5. That within fifteen days after the passage of this act the Secretary of State shall certify to the Clerk of Court and Register of Deeds, of Hertford County, a certified copy of this act.

Copy of Act to
be forwarded to
said County.

SEC. 6. That this act shall be in full force and effect from and after March thirty-first, one thousand nine hundred and twenty-nine.

Act effective
March 31, 1929.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 218

AN ACT TO CREATE A STATE HIGHWAY PATROL, AND
TO PROVIDE FOR ITS OPERATION.

The General Assembly of North Carolina do enact:

State Highway
Patrol author-
ized.

How constituted.

Appointment of
patrolmen.

Compensation.

Oath of office.
Bond.

Rules and
regulations.

Duties of Patrol.

Enforcement of
all motor vehicle
laws.

Authority of
Peace Officers.

Service of
process.

Power to arrest.

State-wide
jurisdiction.

Adoption of dis-
tinguishing
uniforms and
supplying them
to patrolmen.

Furnishing of
motor vehicles
and expense of
running same.

SECTION 1. That the State Highway Commission of North Carolina is hereby authorized and directed to create under its control and supervision a division of the State Highway Patrol, consisting of one Captain with headquarters in the State Highway building at Raleigh, and one Lieutenant and three patrolmen in each of the nine Construction State Highway Districts of the State. The officers appointed under this section shall be with the approval of the Governor and shall serve at the pleasure of the Governor and State Highway Commission, and be paid a compensation to be fixed by the State Highway Commission.

SEC. 2. Each of the officers to be appointed under section one before entering upon the discharge of his duties shall subscribe and file with the Chairman of the State Highway Commission an oath of office for the faithful performance of his duties and provide a bond in such sum as the Commission may determine conditioned upon his discharge of the duties of his office.

SEC. 3. The State Highway Commission is hereby authorized and empowered to make all necessary rules and regulations for the conduct of the members of the State Highway Patrol.

SEC. 4. The State Highway Patrol herein created shall regularly patrol the State highways of the State, and enforce all laws and regulations respecting the use of motor vehicles upon the highways of the State, and all laws for the protection of the highways of the State, and to this end, and for this purpose the members of said Patrol are given the power and authority of Peace Officers for the service of any warrant or other process issuing from any courts of the State having criminal jurisdiction, and are likewise authorized to arrest without warrant any person who in the presence of said officer is engaged in the violation of any of the laws of the State with respect to the use of motor vehicles upon the highways or of laws with respect to the protection of the highways of the State, and they shall have jurisdiction anywhere within the State irrespective of the county lines.

SEC. 5. The State Highway Commission shall adopt some distinguishing uniform for the members of said State Highway Patrol, and furnish each member of the Patrol with an adequate number of said uniforms and each member of said Patrol force when on duty shall be dressed in said uniform. The State Highway Commission shall likewise furnish each member of

the Patrol with a suitable motor vehicle, and necessary arms, and provide for all reasonable expense incurred by said Patrol while on duty.

SEC. 6. The State Highway Commission shall supply at its various District offices, or at some other point within the District if it shall be deemed advisable, suitable District headquarters, and the necessary clerical assistance for the Captain of the force at his headquarters in Raleigh and at the several District headquarters.

Establishment of District Headquarters.

SEC. 7. The captain of the State Highway Patrol under such rules and regulations as the State Highway Commission may prescribe shall have authority from time to time to shift the forces from one district to another, or to consolidate more than one district force at any point for special purposes.

Shifting of patrolmen from one District to another.

SEC. 8. That all fees for arrests or service of process that may be taxed in the bill of costs for the various courts of the State on account of the official acts of the members of the State Highway Patrol shall be remitted to the general fund in the county in which the said cost is taxed.

Fees for service of process by patrolmen to revert to County.

SEC. 9. That all expenses incurred in carrying out the provisions of this act shall be paid out of the maintenance funds of the State Highway Commission.

Expense of administering Act.

SEC. 10. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict are hereby repealed.

Conflicting laws repealed.

SEC. 11. This act shall be in force and effect from and after the first day of July, one thousand nine hundred and twenty-nine.

Act effective July 1, 1929.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 219

AN ACT TO AMEND SECTION 1, CHAPTER 261 OF PUBLIC LAWS OF 1925, RELATING TO THE PRACTICE OF PUBLIC ACCOUNTING.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred and sixty-one of Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby repealed and in lieu thereof the following be enacted:

Section 1, chapter 261, Public Laws 1925, amended.

"Section 1. The term 'Practice of Public Accounting' as used in this act is defined as follows:

Definition of Public Accounting.

"A person engaged in the practice of public accounting, within the meaning and intent of this act, who offers his or her services to the public as one who is qualified to render professional service in the analysis, verification and audit of financial records

and the interpretation of such service through statements and reports."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 220

AN ACT TO AMEND CHAPTER 48, PUBLIC LAWS OF NORTH CAROLINA, SESSION 1927, KNOWN AS "THE GREAT SMOKY MOUNTAIN PARK ACT."

The General Assembly of North Carolina do enact:

Chapter 48,
Public Laws
1927, amended.

SECTION 1. That chapter forty-eight, Public Laws of North Carolina, one thousand nine hundred and twenty-seven, be amended in the following particulars, viz:

New boundary
limits of Great
Smoky Mountain
National Park.

(a) That the boundary limits of the said park be amended and the said Commission authorized to acquire title to the lands referred to in H. R. 16715, Seventieth Congress, Second Session, and in words and figures as follows:

That the boundary limits of the tract of land in the Great Smoky Mountains in the States of North Carolina and Tennessee, recommended by the Secretary of the Interior in his report of April 14, 1926, for the establishment of the Great Smoky Mountain National Park, be, and the same are hereby extended to include lands adjacent to the east boundary as defined in said report to a line approximately as follows:

New limits.

From a point on top of the Balsam Mountains at the boundary of Swain and Haywood Counties just north of Black Camp Gap; thence following east the top of the mountain range to Jonathan Knob and Hemphill Bald; thence along top of ridge through Camp Gap to Bent Knee Knob; thence following the main ridge to Cataloochee Creek to a point on the boundary of the area described in report of the Secretary of the Interior of April 14, 1926; and the lands within said boundary extension, or any part thereof, may be accepted on behalf of the United States in accordance with the provisions of the act of May 22, 1926, for inclusion in the area to be known as the Great Smoky Mountain National Park.

New section 24

(b) By striking out section twenty-four of said act and inserting in lieu thereof the following, viz:

Acquisition by
United States
Government of
above lands.

"That the United States of America is authorized to acquire by conveyance made pursuant to this act all the lands hereinabove mentioned and for the purposes set out in the act of Congress above mentioned, and exclusive jurisdiction shall be,

and the same is hereby ceded to the United States of America over and within all the territory in the State of North Carolina, thus deeded or conveyed; saving, however, to the State of North Carolina the right to serve civil or criminal process within the limits of the land or lands thus acquired in suits or prosecutions for or on account of rights acquired, obligations incurred, or crimes committed in said State outside of said land or lands, and on account of rights acquired, obligations incurred, or crimes committed, on or within said lands, prior to the date of the giving or service of notice as hereinafter provided, of the assumption of police jurisdiction over such land or lands by the United States; and, saving further, to the said State, the right to tax sales of gasoline and other motor vehicle fuels and oil for use in motor vehicles, and to tax persons and corporations, their franchises and properties, on land or lands deeded or conveyed as aforesaid; and saving, also, to persons residing in or on any of the land or lands deeded or conveyed as aforesaid the right to vote at all elections within the county in which said land or lands are located, upon like terms and conditions and to the same extent as they would be entitled to vote in such county had not such lands been deeded or conveyed, as aforesaid, to the United States of America; *provided, nevertheless*, that such jurisdiction shall not vest in the United States of America unless and until it, through the proper officer or officers, notifies the Governor and through him the State of North Carolina, that the United States of America assumes police jurisdiction over the land or lands thus deeded and conveyed."

Right to serve civil and criminal process in area reserved to State.

Also right to tax motor vehicles and motor fuels.

Other taxes.

Also right of persons residing in area to vote.

Jurisdiction of United States not to begin until proper notification to Governor.

SEC. 2. All laws conflicting herewith are hereby repealed.
Ratified this the 18th day of March, A. D. 1929.

Conflicting laws repealed.

CHAPTER 221

AN ACT TO AUTHORIZE THE ESTABLISHMENT OF A STATE PRISON DEPARTMENT TO MANUFACTURE AUTOMOBILE LICENSE TAGS.

The General Assembly of North Carolina do enact:

SECTION 1. The State Prison Department is hereby authorized to purchase and install automobile license tag plant equipment for the purpose of manufacturing license tags and for such other purposes as the State Prison Department may direct.

Automobile license tags to be manufactured at State Prison.

SEC. 2. The Commissioner of Revenue or such other authority as may exercise the authority to purchase automobile license tags is hereby directed to purchase from, and to contract with, the State Prison Department for the State automobile license tag requirements from year to year.

Purchase of tags from, for State use.

Price.

SEC. 3. The price to be paid to the State Prison Department for such tags shall be fixed and agreed upon by the Governor, the Directors of the State Prison Department and the Revenue Commissioner or such authority as may be authorized to purchase such supplies.

Expenditure of \$30,000 to install necessary equipment authorized.

SEC. 4. The State Prison Department is authorized to expend the sum of thirty thousand dollars (\$30,000) or so much thereof as may be necessary, for the establishment, equipment and installation of an automobile license tag plant in the State's Prison, and out of the balances and the receipts of the State's Prison at the credit of the State Prison Department with the State Treasurer.

Conflicting laws repealed.

SEC. 5. All laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 6. This act shall be in effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 222

AN ACT TO AMEND SECTION 6 OF ARTICLE 2 OF CHAPTER 148 OF THE PUBLIC LAWS OF 1927, RELATIVE TO THE STOPPING OF CERTAIN VEHICLES AT CERTAIN RAILWAY GRADE CROSSINGS.

The General Assembly of North Carolina do enact:

Section 6, article 2, chapter 148, Public Laws 1927, amended.

Stopping of certain vehicles at railway crossings.

SECTION 1. That section six of article two of chapter one hundred forty-eight of the Public Laws of one thousand nine hundred twenty-seven be and the same is hereby amended by adding after the words "school trucks" and before the word "and" in line sixteen of said section the following: "and all trucks engaged in transporting gas and kerosene or other inflammables."

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 223

AN ACT TO AMEND SECTION 5834 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME 2, RELATING TO THE METHOD OF APPOINTMENT OF THE DIRECTORS OF THE NORTH CAROLINA COLLEGE FOR WOMEN.

The General Assembly of North Carolina do enact:

Present directors of N. C. College for Women to serve to end of terms.

SECTION 1. That the directors of the North Carolina College for Women heretofore appointed shall be entitled to serve as such directors for the remainder of their terms as fixed by Section five thousand eight hundred thirty-four, Consolidated

Statutes of North Carolina, Volume Two; but this act shall apply to, and govern the appointment of, their successors.

SEC. 2. That section five thousand eight hundred and thirty-four, Consolidated Statutes of North Carolina, be and the same is hereby amended so as to read hereafter as follows: "5834. *Board of Directors; election; qualification and number; the Governor of the State ex-officio chairman, the State Superintendent a member.* The corporation shall be managed by a board of twelve (12) directors, no two of the ten (10) appointive directors shall be chosen from the same Congressional District. The term of office of each appointive director shall be six years. The Governor, by and with the advice and consent of the Senate, shall appoint directors to fill vacancies as they may respectively occur, either by the expiration of the terms of office of the present incumbents or by death or resignation or removal from the Congressional District from which any director was appointed. The Governor of the State shall be *ex-officio* a member and chairman of the Board of Directors, and the State Superintendent of Public Instruction shall be *ex-officio* a member and vice-chairman of the Board, and shall preside over the meetings in the absence of the Governor. All directors shall take an oath faithfully to perform their duties as required by law, and shall hold office for the term for which they are appointed or until their appointment becomes vacant for the causes herein stated. The Board of Directors shall report biennially as required by section seven of the Constitution of North Carolina and the 'Executive Budget Act.'"

SEC. 3. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 224

AN ACT TO AMEND SECTION 4410 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, CONCERNING CARRYING CONCEALED WEAPONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred ten of the Consolidated Statutes of North Carolina, be and the same is hereby amended by striking out the comma after the following words of said section: "Officers and Soldiers of the United States Army," and adding after said words the following: "when in discharge of their official duties as such and acting under orders requiring them to carry arms or weapons."

Consolidated
Statutes 5834,
amended.

Method of ap-
pointment of
successors to
present direc-
tors; number of.
Terms of office.
Appointment by
Governor.

Ex-officio
members.

Oath of office.

Biennial reports.

Conflicting
laws repealed.

Consolidated
Statutes 4410,
amended.

Carrying con-
cealed weapons
by soldiers.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 225

AN ACT TO PROVIDE FOR THE TRANSFER OF PUPILS IN LOCAL TAX DISTRICTS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 5551,
amended.

Transfer of
upper grade
pupils to adjoining
local tax
district.

SECTION 1. That section five thousand five hundred fifty-one of the Consolidated Statutes be, and the same is hereby amended by striking out the period at the end of the section and inserting a colon followed by the following words and marks: "*Provided*, that if in the opinion of the local committee and the County Board of Education the schools could be organized on a more economical basis by transferring the pupils in the upper grades to an adjoining local tax district such part of the local taxes accruing in any such local tax district as may be deemed fair may be used in the adjoining district to pay the instructional cost of the children so transferred."

Conflicting
laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 226

AN ACT TO AMEND SECTION 2923, CONSOLIDATED STATUTES, FIXING THE TIME FOR THE PREPARA- TION OF THE BUDGET BY MUNICIPALITIES.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 2923,
amended.

Time for pre-
paration of
budget by
municipalities.

SECTION 1. That section two thousand nine hundred twenty-three, of the Consolidated Statutes of one thousand nine hundred nineteen, is hereby amended by striking out the words "one month," being the fourth and fifth words of said section, and substituting therefore the words "five days," and by striking out the words "one month," being the tenth and eleventh words of said section, and substituting therefor the words "sixty days."

SEC. 2. That this act shall become effective from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 227

AN ACT TO AMEND SECTION 3908 OF THE CONSOLIDATED STATUTES, RELATING TO THE FEES FOR SHERIFFS.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand nine hundred eight of the Consolidated Statutes of one thousand nine hundred nineteen is hereby amended by adding the following paragraph at the end thereof:

Consolidated
Statutes 3908,
amended.

"For the service of summons together with a copy of the complaint, petition or other pleading, the sheriff shall have the fees now prescribed by law in the respective counties for the service of summons only, and shall not be entitled to an additional fee for serving the copy of the pleading unless it is necessary that it be served separately."

Sheriff to have
no additional
fees for serving
copy of com-
plaint, etc.

SEC. 2. This act shall become effective from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 228

AN ACT TO PROVIDE FOR THE APPOINTMENT OF FOREMEN OF GRAND JURIES, IN THE EVENT OF DISABILITY OR OTHER CAUSE.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred thirty-six of the Consolidated Statutes of North Carolina be amended as follows: Add at the end of said section the following: "In case of the absence of the foreman, or in case of his inability to serve, the presiding Judge shall appoint an acting foreman, who shall have all powers vested by law in the foreman."

Consolidated
Statutes 2336,
amended.

Vacancy
appointment of
foremen of grand
juries.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed; and this act shall be in force from and after its ratification.

Conflicting
laws repealed.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 229

AN ACT TO FIX THE TERMS OF THE SUPERIOR COURT OF MOORE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1.. The terms of the Superior Court of Moore County shall be fixed and shall be opened and held in each year in said county at the courthouse of said county at the following times:

Terms of
Superior Court
of Moore
County.

Consolidated
Statutes 1443,
amended.

Sixth Monday before the first Monday in March, for the trial of criminal cases only, to continue for one week; third Monday before the first Monday in March, for the trial of civil cases only, to continue for one week; third Monday after the first Monday in March, for the trial of civil cases only, to continue for two weeks; eleventh Monday after the first Monday in March, to continue for two weeks, the first week for the trial of criminal cases only and the second week for the trial of civil cases only; third Monday before the first Monday in September, to continue for one week, for the trial of criminal cases only; second Monday after the first Monday in September, to continue for two weeks, for the trial of civil cases only; fourteenth Monday after the first Monday in September, to continue for one week, for the trial of civil cases only.

Motions.

Each of the terms designated for the trial of criminal cases shall also have jurisdiction to hear motions in civil actions on notice; and civil cases requiring a jury may, by consent of parties thereto, be tried at such terms.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after the first day of May, one thousand nine hundred twenty-nine.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 230

AN ACT TO REQUIRE THE RAILROAD COMPANIES TO REPORT SHIPMENTS OF GASOLINE.

The General Assembly of North Carolina do enact:

Chapter 93,
Public Laws
1927, amended.

SECTION 1. That chapter ninety-three of the Public Laws of nineteen hundred twenty-seven relating to the tax on gasoline be amended by adding in its appropriate place a new section numbered six and one-half reading as follows:

Railroad com-
panies required
to report ship-
ments of motor
fuel.

"That every Railroad Company delivering to any consignee within the State of North Carolina motor fuel as defined in this act shall make a report of said delivery to the Commissioner of Revenue upon blanks to be furnished by the Commissioner for that purpose; and any railroad company refusing or willfully neglecting to make such report shall be guilty of a misdemeanor, and upon conviction shall be fined not more than fifty dollars for each offense."

Failure to, made
misdemeanor.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 231

AN ACT TO AMEND SECTION 7980 OF THE CONSOLIDATED STATUTES RELATING TO THE PAYMENT OF TAXES IN JUDICIAL SALES AND SALES UNDER POWERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand nine hundred and eighty of the Consolidated Statutes of nineteen hundred and nineteen, be and the same is hereby amended by adding at the end of such section:

Consolidated
Statutes 7980.
amended.

"This section shall apply both to taxes and special assessments for paving, drainage, or other improvements; *provided*, that the person making such sale, whether under order of court or in the exercise of a power, shall be required, in cases where special assessments are payable in installments, to pay only such installments of special assessments as have become due at the date of such sale. The failure to comply with this section and pay such taxes or assessments shall not vacate or affect the lien of such taxes or assessments, but such lien shall be discharged only to the extent payment is actually made." *Provided*, that the provisions of this act shall not apply to any sales already advertised at the time of the ratification of this act.

Payment of
taxes and in-
stallments of
special assess-
ments in
judicial sales.

SEC. 2. That this act shall become effective from and after its ratification.

Lien retained.
Pending sales
unaffected.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 232

AN ACT RELATIVE TO THE APPOINTMENT OF THE COMMISSIONER OF REVENUE.

The General Assembly of North Carolina do enact:

SECTION 1. That section two (2) of chapter forty (40) of the Public Laws of one thousand nine hundred twenty-one (1921), be repealed and the following substituted therefor:

Section 2, chap-
ter 40, Public
Laws 1921.
amended.

"Section 2. After the expiration of the term of office for which the Commissioner of Revenue is now elected his successor shall be appointed by the Governor for a term of four years, beginning January first, one thousand nine hundred thirty-three (1933) or until his successor shall have been appointed and qualified. If a vacancy shall occur in the office of the Commissioner of Revenue during the term for which the present Commissioner is elected, appointment shall be made by the Governor for the balance of the unexpired term, continuing to January first, one thousand nine hundred and thirty-three

Commissioner of
Revenue to be
appointed by
Governor.

Vacancy
appointments
also by
Governor.

(1933), or until his successor shall have been appointed and qualified.”

Sec. 6, amended.

SEC. 2. That so much of section six (6) of chapter forty (40) of the Public Laws of one thousand nine hundred twenty-one (1921) as fixes the salary of the Commissioner of Revenue be repealed and the following substituted therefor:

Salary.

“SEC. 6. The salary of the Commissioner of Revenue shall be fixed by the Governor, with the approval of the Advisory Budget Commission.”

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby to the extent of such conflict repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 233

AN ACT TO AMEND CHAPTER 48, PUBLIC LAWS OF 1927, SECTION 20.

The General Assembly of North Carolina do enact:

Section 20, chapter 48, Public Laws 1927, amended.

SECTION 1. That section twenty (20), chapter forty-eight (48), Public Laws of one thousand nine hundred and twenty-seven (1927), be and the same is hereby amended by adding thereto the following:

Removal of condemnation proceedings in the matter of Great Smoky Mountain Park.

“That in any suit for condemnation hereunder the trial judge may upon motion of any party remove said cause to any other county when upon sufficient cause the court shall find that such removal is necessary to promote the ends of justice.”

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith to the extent of such conflict are repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 234

AN ACT EXEMPTING R. C. LEWALLEN, GAME WARDEN OF RANDOLPH COUNTY, NORTH CAROLINA, FROM PAYING THE SUM OF ONE HUNDRED AND TWENTY-SIX (\$126.00) DOLLARS TO THE NORTH CAROLINA STATE GAME COMMISSION.

Preamble.

Whereas, on the sixteenth day of December, one thousand nine hundred and twenty-eight, the office of the game warden of Randolph County was broken into in Asheboro, North Caro-

lina, in the night time, and the sum of one hundred and twenty-six dollars (\$126.00) taken therefrom; and *whereas*, at the same time that said office was broken into R. C. Lewallen, the game warden of said county, was ill and confined to his bed, and the said funds were stolen without any fault or negligence on the part of said game warden: Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the said R. C. Lewallen be and he is hereby exempt from paying to the North Carolina Department of Conservation and Development the said one hundred and twenty-six dollars (\$126.00) or any part thereof and is hereby relieved of any liability for said office being broken into as herein set out.

R. C. Lewallen
relieved of
paying money to
Department of
Conservation
and Develop-
ment.

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed to the extent of such conflict.

Conflicting
laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 235

AN ACT TO REPEAL AND RE-ENACT SECTION 1075 CONSOLIDATED STATUTES CONCERNING INTER- STATE COMMERCE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand and seventy-five, Consolidated Statutes, be and the same is hereby amended by striking out all of said section after the words "Interstate Commerce" in line one thereof and inserting in lieu thereof the following: "The Corporation Commission, or other body charged by law with the supervision and regulation of intra-state rates is authorized and empowered upon its own investigation to bring such cases before the Interstate Commerce Commission, or other body of the National Government supervising and regulating the interstate freight rates, rules and practices, as in its opinion may be necessary to secure for the receivers and shippers of freight in this State such just and reasonable schedule of freight rates as in its opinion may be necessary; and is authorized to maintain before the courts of this State, or the United States, such action as in its opinion may be necessary for the enforcement of just and reasonable schedules of freight rates. In the performance of this duty the said Commission shall receive upon application the services of the Attorney General of the State to represent it before the Interstate Com-

Consolidated
Statutes 1075,
amended.

Corporation
Commission to
assure just
freight rates in
State by
bringing proper
cases before
Interstate
Commerce
Commission.

May maintain
actions in courts.
To receive
services of

Attorney
General.

merce Commission or the courts of this State or the United States.

Conflicting
laws repealed.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall take effect upon ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 236

AN ACT TO AMEND SECTION 4652 OF THE CONSOLIDATED STATUTES RELATIVE TO APPEALS IN FORMA PAUPERIS IN CRIMINAL CASES.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 4652,
amended.

Appeal of de-
fendant in forma
pauperis in
criminal action.

SECTION 1. That section four thousand six hundred fifty-two of the Consolidated Statutes be, and the same is hereby amended so as to read as follows: "4652. Appeal granted; bail for appearance. That the affidavit required in the preceding section may be filed at any time during the term or within ten days from the adjournment of the term either with the Judge or the Clerk, and it shall be the duty of the Judge or the Clerk on filing the affidavit to grant the appeal without security for costs, and for any bailable offense the Judge shall require the defendant to enter into recognizance in a reasonable sum to make his appearance at the first term of the Superior Court to be held in the county and to further answer the charge preferred."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 237

AN ACT TO AMEND CHAPTER 66, PUBLIC LAWS, 1927, RELATING TO PROCESS AND PLEADINGS IN CIVIL ACTIONS AND SPECIAL PROCEEDINGS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 476,
amended.

Chapters 66 and
132, Public Laws
1927, amended.

Alias
summons.

SECTION 1. That section four hundred and seventy-six of the Consolidated Statutes of one thousand nine hundred and nineteen, as amended by chapters sixty-six and one hundred and thirty-two of the Public Laws of one thousand nine hundred and twenty-seven, be, and the same hereby is, amended by striking out the following words: "Upon the return of a summons unserved for want of time to make service, as to any defendant or defendants not served, the Clerk shall, within three (3) days thereafter issue an alias or pluries summons, as the case may require; *provided, that.*"

SEC. 2. That section four hundred and eighty of the Consolidated Statutes of one thousand nine hundred and nineteen, be, and the same hereby is, amended by adding at the end of said section the following words: "An alias or pluries summons may be sued out at any time within ninety (90) days after the date of issue of the next preceding summons in the chain of summonses."

Consolidated
Statutes 480,
amended.

Alias
summonses.

SEC. 3. That chapter sixty-six, Public Laws of one thousand nine hundred and twenty-seven, section five (5) thereof, (being an amendment to section seven hundred and fifty-three of the Consolidated Statutes) be amended by striking out the following words in line eight (8) thereof: "On a day named in the summons" and by adding at the end of said section the following: "*Provided, however,* that in special proceedings before the Clerk, the plaintiff or petitioner shall not be required to serve a copy of the petition upon each of the defendants, as required in civil actions, but in lieu thereof such petitioner or petitioners may deliver to the Clerk at the time of the issuance of the summons copies (not to exceed three) of the petition for the use of the defendants; and *provided, further,* that the summons in special proceedings shall command the sheriff or other proper officer to summons the defendant, or defendants, to appear and answer the complaint of the plaintiff within ten (10) days after its service upon defendant or defendants in lieu of thirty (30) days as required in civil actions.

Chapter 66,
Public Laws
1927, again
amended.
Consolidated
Statutes 753,
amended.

Copies of
petitions in
special
proceedings.

Defendants to
answer petition
within ten (10)
days.

SEC. 4. That all laws and clauses of laws in conflict with this act be, and they are hereby repealed.

Conflicting
laws repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 238

AN ACT RELATING TO THE APPOINTMENT OF TRUSTEES FOR CHEROKEE INDIAN NORMAL SCHOOL AT PEMBROKE.

The General Assembly of North Carolina do enact:

SECTION 1. That the Governor in making the appointment of Trustees for Cherokee Indian Normal School at Pembroke, shall not be limited or affected by any law enacted prior to the tenth day of March, nineteen hundred and twenty-five, relating to or prescribing qualifications of such Trustees, but such Trustees shall be such as the Governor shall determine, after such inquiry and consideration as he may desire to make, to be fit, competent and proper for the discharge of all the duties that shall devolve upon them as such Trustees.

Qualifications
of appointees by
Governor as
Trustees for
Cherokee Indian
Normal School.

Conflicting laws enacted prior to March 10, 1925, repealed.

Other conflicting laws repealed.

SEC. 2. That all laws enacted prior to the tenth day of March, nineteen hundred and twenty-five, prescribing qualifications or making limitations in reference to such appointments be and the same are hereby repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 239

AN ACT TO AMEND SECTION 1079, CONSOLIDATED STATUTES, WITH REFERENCE TO CHANGES IN CLASSIFICATION.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1079, amended.

Carriers to give 30 days' notice of proposal to change classification in freight.

Affidavit to accompany notice.

Corporation Commission may waive 30 days' notice.

SECTION 1. That section one thousand and seventy-nine, Consolidated Statutes, be and the same is hereby amended by striking out the period at the end of said section and inserting in lieu thereof a colon and adding thereafter the following: "Provided, further, that before any carrier, subject to the jurisdiction of the Corporation Commission, shall be authorized or empowered to make effective within the limits of this State any change in the classification for intrastate application of any article transported by freight, intrastate, the carrier, or carriers, proposing said change in classification shall file notice of such intention with the Corporation Commission at least thirty days in advance of the proposed effective date of such change and shall file with said notice a sworn affidavit in duplicate setting forth the name and address, or names and addresses, of the person, or persons, by or for whom the change, or changes in the classification was proposed, with their place, or places, of business and the nature of such business, together with the name, or names, of the carrier, or carriers, sponsoring such changes, together with the name and address, or names and addresses, of all persons, firms or corporations who have placed themselves on record as being opposed to the change, or changes, contemplated, stating in connection therewith the facts and arguments relied upon by both proponents and opponents of such proposed changes; and *provided, further*, that after the receipt of such notice of a proposed change in the classification of any article, the Corporation Commission is authorized to suspend such proposed change pending the hearing and decision thereon and may waive the requirement of thirty (30) days' notice.

SEC. 2. That this law shall take effect upon ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 240

AN ACT TO AMEND SECTIONS 13 AND 14 OF CHAPTER 122, PUBLIC LAWS 1927, REQUIRING TWO NUMBER PLATES ON MOTOR VEHICLES.

The General Assembly of North Carolina do enact:

SECTION 1. That section thirteen of chapter one hundred and twenty-two, Public Laws, one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the words "one number plate" in line three of said section and inserting in lieu thereof the words "two number plates."

Section 13,
chapter 122,
Public Laws
1927, amended.
Two number
plates required
on motor
vehicles.
Sec. 14,
amended.

SEC. 2. That section fourteen of chapter one hundred and twenty-two, Public Laws, one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the first sentence of said section and inserting in lieu thereof the following: "Number plates assigned to a trailer and to a motor vehicle other than a motorcycle shall be attached thereto, one in front and the other in the rear."

Same as to
automobiles
with trailers.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 4. That this act shall be in force from and after the first day of January, one thousand nine hundred and thirty.

Act effective
January, 1930.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 241

AN ACT TO AMEND SECTION 1067 CONSOLIDATED STATUTES, RELATING TO RAILROAD RATES ESTABLISHED BY THE CORPORATION COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand and sixty-seven, Consolidated Statutes of North Carolina, be amended by adding at the end thereof, and after the word "unreasonable," the following:

Consolidated
Statutes 1067,
amended:

"*Provided, however,* that upon petition filed by any shipper or receiver of freight, and a hearing thereon, if the Commission shall find the rates or charges collected to be unjust, unreasonable, discriminatory or preferential, the Commission may enter an order awarding such petitioner a sum equal to the difference between such unjust, unreasonable, discriminatory or preferential rates or charges and the rates or charges found by the Commission to be just and reasonable, nondiscriminatory and non-preferential upon all shipments made or received by said petitioner within two years prior to the filing of such petition."

Award of
damages in cases
where unjust
freight rates
have been
charged.

SEC. 2. All laws or parts of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 242

AN ACT TO REPEAL THE PROVISIONS OF HOUSE BILL NO. 750, SENATE BILL NO. 648, EXEMPTING CAMDEN COUNTY FROM TAX LIMIT ON ROAD MAINTENANCE.

The General Assembly of North Carolina do enact:

House Bill 750,
Senate Bill 648,
Public Laws
1929, repealed.
Relates to
Camden County.

SECTION 1. That House Bill number seven hundred fifty, Senate Bill number six hundred forty-eight, with respect to exempting Camden County from tax limitation for road maintenance is hereby repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 243

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PROVIDE FOR ADDITIONAL TERMS OF THE SUPERIOR COURT OF DURHAM COUNTY IN THE TENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 1443,
amended.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be amended by striking out the paragraph under the heading "Durham" and inserting in lieu thereof the following:

Terms of
Superior Court
in Durham
County.

"Second Monday before the first Monday in March, third Monday after the first Monday in March, eleventh Monday after the first Monday in March, sixteenth Monday after the first Monday in March, seventh Monday before the first Monday in September, fifth Monday after the first Monday in September, and the thirteenth Monday after the first Monday in September, each for the trial of criminal cases only; eighth Monday before the first Monday in March (for a term of three weeks), first Monday in March (for a term of two weeks), eighth Monday after the first Monday in March (for a term of two weeks), thirteenth Monday after the first Monday in March (for a term of two weeks), first Monday after the first Monday in September

ber (for a term of three weeks), eighth Monday after the first Monday in September (for a term of two weeks), for the trial of civil cases.”

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act take effect and be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 244

AN ACT TO AMEND SECTION 1443 OF THE CONSOLIDATED STATUTES, RELATING TO THE COURTS IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be amended by striking out in the paragraph headed Third District, sub-paragraph Northampton, lines three and four, the words: “for civil actions only, except jail cases on the criminal docket.”

Consolidated
Statutes 1443,
amended.
Terms of
Superior Court
in Northampton
County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force and effect after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 245

AN ACT TO ESTABLISH AN EIGHT MONTHS' SCHOOL TERM, TO PROVIDE FOR THE SUPPORT AND TO EQUALIZE THE COSTS THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That the appropriation made under title 5 (2) of section one in “An Act to Make Appropriation for the Maintenance of the State's Institutions, the Various Departments, Bureaus and Agencies of the State Government,” of the sum of five million two hundred and fifty thousand dollars (\$5,250,000) for an equalizing fund for the year ending June thirtieth, one thousand nine hundred and thirty, and of the sum of five million two hundred and fifty thousand dollars (\$5,250,000) for an equalizing fund for the year ending June thirtieth, one thousand nine hundred and thirty-one, shall be distributed among the various counties of the State as hereinafter provided.

School equaliza-
tion fund for
1930, \$5,250,000.

Same for 1931.

Continuance of
State Board of
Equalization.

Appointment of
members.

Terms of office.

Ex-officio
members.

Vacancy
appointments.

Duties of Board
under 1927 law
preserved.

Chapter 256,
Public Laws
1927, amended.

Investigation
into operating
cost of schools.

Transmission of
such information
to counties.

Other duties of
Board.

Examination of
school budgets.

Supervision of
school trans-
portation.

SEC. 2. That the State Board of Equalization, established by chapter two hundred and fifty-six of the Public Laws of one thousand nine hundred and twenty-seven, shall be continued beyond the term provided for by section two of said chapter, and the successors to the members of said Board shall, at the expiration of the terms of the present members, be appointed by the Governor and confirmed by the Senate in the same manner and for a like term as provided for the appointment of the original members, and in addition thereto the Governor or his representative, as Director of the Budget, and the State Superintendent of Public Instruction, shall be ex-officio members of said Board. In the event of any vacancy on said Board caused by death, resignation or otherwise, said vacancy shall be filled by appointment until the next succeeding session of the General Assembly, whereupon said vacancy shall be filled for the remainder of the term by appointment, to be confirmed by the Senate.

SEC. 3. That the duties of said Board, except in so far as the same may be changed by the provisions of this act, shall continue and remain the same as prescribed in chapter two hundred and fifty-six of the Public Laws of one thousand nine hundred and twenty-seven.

SEC. 4. That, in addition to the duties imposed upon the State Board of Equalization by chapter two hundred and fifty-six of the Public Laws of one thousand nine hundred and twenty-seven it shall be the duty of the said Board to investigate, study and compare the cost of operating the public schools in the several counties of the State, and to assemble such information and data, relative to cost of school supplies, equipment and current expense of operation, as will enable said Board to ascertain what should be a proper standard of cost for operating the public schools of each of the several counties in the State; and said Board shall transmit such information to the County Board of Education and the Board of County Commissioners of the several counties of the State, to the end that in the preparation and adoption of the May Budget as now required by law, the county authorities may have the benefit of such information for comparison with other counties with the view to State Standardization of school cost. Said State Board of Equalization may, in addition thereto, perform the following duties:

(a) Examine into all budgets prepared by the several County Boards of Education and the items thereof and determine in the light of the most improved methods of school administration whether such items are sufficient, necessary or excessive and shall indicate thereupon its determination.

(b) Supervise and direct the methods used in the administration of transportation facilities for school children, including

the purchase of trucks and busses as well as the upkeep thereof; and shall provide as nearly uniform as possible an amount to be set up in each school budget to repurchase and keep in proper condition all facilities of transportation, including the setting up of a standard and fixed schedule of charges for the repairs of busses and trucks, in so far as it is possible to do so, and the establishment of county garages, if the repairs and upkeep of transportation facilities can thereby be reduced.

(c) Make a careful survey and study of the cost of other school supplies and furnish the several County Boards of Education and County Superintendents of Schools, and the Boards of County Commissioners the result of such survey and study, in order that they may have the benefit thereof in determining and passing upon the school budget.

Survey of cost
of school
supplies.

(d) To examine and approve, or disapprove, in whole or in part, any voucher for the payment of equalizing funds to any county that refuses or fails to conduct its school administration upon a business-like, efficient and economic basis.

Approval or
disapproval of
vouchers drawn
on.
Equalizing Fund.

SEC. 5. Before any county shall participate in the Equalizing Fund in any year, the Board of County Commissioners shall levy by *ad valorem* tax a net sum equal to the amount which would be raised by a tax of thirty cents on each one hundred dollars valuation, as determined by the State Board of Equalization, as said county's part of the current expense necessary for the operation of the six months' school term. This tax shall be levied and collected in the same way and manner as other county taxes are levied and collected and shall be turned over to the Treasurer of the school fund of the county.

Levy of county
tax of 30c before
county may
participate in
Fund.

Tax to be
sufficient for six
months' term.

SEC. 6. The amount due any county from the equalizing fund shall be the amount by which the necessary cost of the six months' school term, ascertained as provided in section seven hereof, exceeds the amount produced by a levy of thirty cents on the valuation of said county, as determined by the State Board of Equalization, as provided by law, plus the amount of all funds required by law to be placed to the credit of the public schools of such county, derived from fines, forfeitures, penalties, dog tax and poll tax, actually collected during the preceding year.

Method of cal-
culating each
county's share.

SEC. 7. For the purpose of making the apportionment of the Equalizing Fund for any year, the State Superintendent of Public Instruction shall check the November budget for the last preceding year for each and every county, in accordance with the salaries actually paid, not in excess, however, of the State salary schedule, and in accordance with the number of teachers employed, not in excess, however, of the number allowed by law: *Provided*, that the total number of teachers allowed any county shall not be in excess of one teacher for thirty-two pupils in

State Superin-
tendent to
check preceding
budget.

Computation of number of teachers allowed.	average daily attendance in the elementary schools and one teacher for twenty-seven pupils in average daily attendance in the high schools during the preceding year: <i>Provided, further,</i> that if the Board of Education of any county ascertains that said county is unable to meet the requirements as set forth in this act for determination of the total number of teachers to be allowed, they may present to the State Board of Equalization on or before the twentieth day of May a statement showing the organization of the several schools of the county, and after investigation of the facts, the State Board of Equalization may in its discretion, make allowance in the budget for one or more additional teachers and so certify to the State Superintendent of Public Instruction; and the State Superintendent of Public Instruction shall then determine therefrom what was the necessary cost of the salaries of teachers, principals, and superintendents, for the six months' school term in each and every county for the preceding year. The State Superintendent of Public Instruction shall check the November budget for the last preceding year, and shall ascertain the amount allowed in the budget in each and every county for the transportation of pupils during the six months' term, and shall further ascertain the number of pupils transported in each county and the amount expended in each county per pupil transported during said term. The necessary amount for the maintenance of the six months' term in the support of which the State participates shall then be ascertained and allowed as follows:
More teachers to be allowed in exceptional cases.	
Cost of transportation of pupils to be ascertained.	
Basis of allowance to counties.	
Salaries.	(a) Cost of salaries as above determined.
Current expenses.	(b) Ten per cent of the salary cost shall be added to cover current expenses other than salaries and transportation.
School transportation, but not in excess of \$8 per pupil.	(c) In counties in which consolidation has necessitated transportation of pupils the salary cost shall also be increased by such sum as was actually expended the previous year in the transportation of pupils, not however to exceed the sum of eight dollars per pupil transported during said six months' period. The State Board of Equalization may upon proper showing increase the amount in excess of eight dollars, (\$8.00) per pupil, but not, however, in any event, to exceed fifteen per cent of the salary cost.
Increased allowance in certain cases. Not to exceed 15% of salary cost.	
In case budget exceeds proceeds from 30c. levy, it must show certain facts:	SEC. 8. It shall be the duty of the County Board of Education in presenting its May budget of estimated current expense to the County Commissioners, in case the amount thereof exceeds the amount produced by a levy of thirty cents on the equalized value of said county's property as determined by the said State Board of Equalization, to specify particularly in said budget as follows:
Difference in school and other taxes.	(a) The estimated difference between the gross amount of taxes levied and the net amount realized on a levy of thirty

cents on the hundred dollars' valuation of the property of said county.

(b) A list of the items constituting the difference between the estimated cost of transportation of pupils, and the actual amount allowed for transportation in the budget approved by the State.

Transportation costs.

(c) A list of items constituting the difference between the estimated current expense cost of school operation, other than salaries and transportation, and the ten per cent of salary costs as allowed in the budget approved by the State.

Current expenses and salary costs.

(d) The estimated cost per diem of the members of the Board of Education and the cost of maintenance of the office of the County Superintendent.

Compensation of school officers.

(e) Any increase in salary of the County Superintendent over that allowed in the budget approved by the State.

Increase in superintendent's salary.

(f) Estimated transportation expenses of the County Superintendent.

Expenses of superintendent.

(g) Any addition in salary, over and above the State salary schedule, proposed to be paid to any teacher or superintendent in any school of the county, specifying the teacher and school.

Salaries above State schedule.

(h) Any extra teacher or number of teachers allowed in the system over and above the number allowed by law, specifying the district and school in which allowed.

Extra teachers.

SEC. 9. The payment of the Equalizing Fund to the participating counties may be made in not more than four installments at such time as may be practicable to meet the needs and necessities of the six months' term in the various counties. When it shall appear to the State Superintendent of Public Instruction that any county participating in the Equalizing Fund has provided its part of the necessary cost of maintaining the six months' school term in accordance with section five of this act, he shall draw his requisition on the State Auditor for the last installment of the county's allotment for the Equalizing Fund.

Payment of Equalizing Fund in installments.

SEC. 10. It shall be the duty of the State Board of Equalization to set aside out of the Equalizing Fund annually the sum of three hundred thousand dollars (\$300,000), and to distribute the same among the participating counties as follows:

Drawing of requisitions on Fund.

Board to set aside \$300,000 to be distributed as follows:

(a) There may be apportioned to any participating county whose teaching personnel was below the average for the State the preceding year an additional amount of not exceeding five per cent of its estimated salary needs when, in the opinion of the State Board of Equalization, such increase is justified by increased school attendance and improvement of the schools in such county.

Where teaching personnel is below average for State.

In case of unforeseen circumstances, not to exceed \$5,000 to the county.

(b) The Equalization Board may appropriate an amount not in excess of five thousand dollars (\$5,000) to any participating county, when, in the opinion of said Board such county may have suffered any unforeseen misfortune to an extent sufficient to affect seriously the general revenue of the county.

Reduction of 30c tax rate, where school funds are more than enough to support six months' term.

SEC. 11. In the event that the Equalizing Fund appropriated for any year together with the amount derived from fines, forfeitures, penalties, dog tax and poll tax, provided to be applied to the maintenance of the six months' term in support of which the State participates as herein provided is more than necessary, then it shall be the duty of the State Board of Equalization to ascertain a rate less than thirty cents necessary to provide that part of current expense of the six months' school term in which the State participates and to notify the County Board of Education, which in turn will notify the Board of County Commissioners of each participating county; and it is hereby declared the duty of the said Board of County Commissioners of each participating county to levy the tax necessary for this purpose on the valuation as determined by the State Board of Equalization, and to be the same on this determined valuation in all participating counties.

Taxes for bonded indebtedness not prohibited.

SEC. 12. Nothing in this act shall prevent a county from levying taxes to provide funds for bonded indebtedness interest, buildings, and other capital outlay expenses.

Provisions of Act to apply to extended terms.

SEC. 13. That all the provisions of this act, including the determination of the number of pupils per teacher in elementary and high schools and including the salary schedule of teachers in the six months' school term shall be applicable, as nearly as may be, to any additional school term beyond the six months' term which may be provided and maintained by the several counties of the State, or by any special tax districts in any counties.

Basis of allowance to special charter districts.

SEC. 14. The County Board of Education shall allow to the special charter districts, for current expense operating cost, other than teachers' salaries, a per capita amount equal to the per capita amount, not including transportation, unless said special charter district transports pupils and then only on basis of number of pupils transported which is to be included, allowed the other schools of the county.

State salary schedule to apply to all salaries paid.

SEC. 15. The salaries paid all teachers, principals, supervisors, superintendents and assistant superintendents, shall be in accordance with the uniform graduated salary schedule which has been adopted by the State Board of Education and which is now in force: *Provided*, that all public school teachers employed for a term of six months shall be required to teach one hundred and twenty days, exclusive of holidays, and all public school teachers employed for a term of eight months shall be

Minimum number of days teachers must teach.

required to teach one hundred and sixty days, exclusive of holidays, and all said teachers shall be paid for their services according to the methods now in force in the public schools of the State: *Provided further, however,* that all public school bus drivers, janitors and other public school employees, shall be employed and paid for their services according to the calendar month instead of by the four-week period now in practice.

SEC. 16. In each elementary school where, during the preceding school year, the average number of pupils attending said school daily was not more than thirty-five, one teacher may be allowed; in any school where, during the preceding school year, the average number of pupils attending said school daily was in excess of thirty-five and not more than forty-five, such school may be entitled to either one teacher or two teachers, in the discretion of the County Board of Education. If, in such cases, and there being small probability of the district being included in a consolidation program, only one well-trained and competent teacher is employed, additional compensation of ten per cent (10%) in addition to the salary schedule may be paid to such teacher and shall be allowed in the budget.

In the event two teachers are employed for such school, the County Board of Education may, in its discretion, pay salaries lower than the salaries adopted by the county, but in no event in excess of the State salary schedule; in any school where, during the preceding year, the average number of pupils attending said school daily was not less than forty-five and not more than seventy-five, two teachers may be allowed; in all schools where, during the preceding year the average daily attendance was seventy-five or more but less than one hundred and ten, three teachers may be allowed; in all schools where the average number of pupils attending was one hundred and ten and over, additional teachers may be allowed not to exceed one for each additional thirty-five pupils in average daily attendance.

SEC. 17. In each high school one teacher for the high school grades may be allowed for the ensuing year wherever the number of pupils in average daily attendance for the preceding year was twenty, two teachers may be allowed wherever the average daily attendance was thirty-five; three teachers may be allowed wherever the average daily attendance was forty-five; four teachers may be allowed wherever the average daily attendance was seventy-five; and one additional teacher may be allowed for each thirty additional pupils in average daily attendance.

SEC. 18. That section five thousand four hundred and ninety-two of Consolidated Statutes, Volume Three, is hereby repealed and the following inserted in lieu thereof:

School employees to be paid by calendar month, instead of four-week period.

Number of teachers allowed in elementary schools:
One teacher for 35 pupils.

35 to 45 pupils,
two teachers or
one teacher.

If one teacher,
additional 10%
may be added
to salary.

Salaries of two
teachers in such
school may be
reduced.

45 to 75 pupils,
two teachers.

75 to 110 pupils,
three teachers.

Additional
teachers for each
35 pupils over
110.

For high schools:

One teacher for
20 pupils.

35 pupils, two
teachers.

45 pupils, three
teachers.

75 pupils, four
teachers.

One additional
teacher for each
30 pupils.

Consolidated
Statutes 5492,
Volume 3,
amended.

Qualifications of county superintendents.

"The County Superintendent shall be a person of good moral character, a college graduate, shall have had two years' successful experience in teaching, or its equivalent, and shall be a person of good business qualifications and executive ability—but this section shall not, in any way, change the requisites for any County Superintendent now eligible for office, but shall apply only to all incoming County Superintendents. No Superintendent shall be eligible to hold the office of County Superintendent who has an open or active infectious state of tuberculosis or any other contagious disease, and before any person is employed as Superintendent he shall secure a certificate from a reputable physician certifying he has not an open or active infectious state of tuberculosis or any other contagious disease."

Salary schedule of county superintendents.

Counties of 12,000 inhabitants, not to exceed \$2,000.

Up to 25,000, not to exceed \$2,500.

Up to 40,000, not to exceed \$3,000.

Over 40,000 not to exceed \$3,500.

Superintendents of small counties may hold other positions.

Not more than \$500 to be added to salary.

May act as superintendent of city school or special chartered school.

Additional salary to be borne by such school.

SEC. 19. For the purpose of ascertaining that portion of the salary of the County Superintendent in each of the participating counties the following schedule shall be allowed in the budget approved by the State; in all counties with a population of twelve thousand (12,000) or under, census of one thousand nine hundred and twenty, an amount not to exceed two thousand dollars (\$2,000); in all counties with a population of twelve thousand (12,000) and not exceeding twenty-five thousand (25,000), an amount not to exceed two thousand and five hundred dollars (\$2,500); in all counties with a population of twenty-five thousand (25,000), and not exceeding forty thousand (40,000), an amount not to exceed three thousand dollars (\$3,000); in all counties above forty thousand (40,000), an amount not to exceed three thousand and five hundred dollars (\$3,500).

SEC. 20. Whenever the same shall be approved by the Board of Education of the county and by the State Superintendent of Public Instruction, it shall be lawful for the Superintendent of public schools in any small county, in addition to his duties as Superintendent of public schools, to serve as Superintendent or Principal of one or more high schools of said county in a supervisory way only, and the sum not exceeding five hundred dollars (\$500) may be added to his salary, and shall be included in the budget approved by the State, or he may serve as welfare officer and have such additional compensation as may be agreed upon by the Board of Education and the County Commissioners of said county; and it shall also be lawful for any County Superintendent to act as Superintendent of any city school or specially chartered school district if, and when, approved by the State Superintendent of Public Instruction, at such salary and in such proportion as may be agreed upon by the Board of Education and the Board of such city school or specially chartered district; but any additional salary or expense thereby

incurred shall be borne and paid by such city school or specially chartered school district.

SEC. 21. It shall be the duty of the County Superintendent of Public Instruction to examine the records of the county to see that the proceeds from poll taxes and dog taxes are correctly accounted for to the school fund each year and to examine the records of the several courts of the county, including courts of Justices of the Peace, at least once every three months to see that all fines, forfeitures and penalties and any other special funds accruing to the county school fund, are correctly and promptly accounted for to the school fund, and if the County Superintendent shall find that any such taxes or fines are not correctly and promptly accounted for to the school fund, it shall be his duty to make prompt report thereof to the State Board of Equalization and also to the Solicitor of the Superior Court holding the courts in the district: *Provided*, that in any county having a County Auditor, County Accountant, or County Manager, that the duties enjoined under the provisions of this section shall be performed by one of said officers, and if there are two or more of such officers in any county, then by one of such officers in the order named.

County superintendent to examine tax records and court records to see that all school funds have been paid into school fund.

Report to be made where any funds have not been so delivered.
Provision that this duty may devolve upon certain other officers.

SEC. 22. The County Superintendent and the Chairman of the Board of Education in all participating counties in the State shall be notified by the State Superintendent of Public Instruction to meet in Raleigh on a date to be fixed by the State Superintendent of Public Instruction not later than the twenty-second day of April, one thousand nine hundred and twenty-nine, and it shall be the duty of the County Superintendents and the Chairman of the County Board of Education of the several counties to attend said meeting, which meeting, when so called, shall be in session daily for not less than five days nor longer than one week, and at said meeting instruction shall be given by or under the direction of the State Superintendent of Public Instruction with reference to methods of efficiency and sound economy in the organization and operation of the public schools. Comparison of costs of operating schools, including transportation problems and such other matters as the State Superintendent of Public Instruction may deem wise and necessary, shall be considered and studied. Each County Superintendent and the Chairman of the County Board of Education, attending said meeting shall be allowed actual expenses, not exceeding five dollars (\$5.00) per day and mileage for one way at ten cents (10c) per mile for distance traveled from his point of residence to Raleigh to be paid out of the Equalizing Fund on warrants drawn by the State Superintendent of Public Instruction.

Meeting of all superintendents and board chairmen in Raleigh.

Date of meeting.

Time meeting is to last.

Instruction to be given in school efficiency and economy.

To be allowed \$5 per day and mileage.

Same type of meeting in each county with city superintendents and principals in attendance.

Open to public.

Any increase in salaries to be met by special levy.

In no event may such increase exceed 5% of sum allowed for teachers' salaries.

Preparation and approval of county school budget.

Credit to be allowed tax levy for that part of the Fund allocated.

Limitations of Act not applicable to counties not participating in Fund.

Voting for increase in taxes above limitations of Act made misdemeanor.

High school students may go into another district to school without payment of tuition.

No commissions or allowances to be deducted from any county's part of Fund.

SEC. 23. The County Superintendent and Board of Education of each participating county, after the meeting with the State Superintendent and before the opening of their schools shall call a meeting of the city Superintendents, high school Principals, and elementary Principals for the purpose of discussing the ways and means of operating the schools efficiently and economically. It shall be the duty of said Superintendents and Principals to attend such meeting, which shall be advertised and open to the public.

SEC. 24. If any county shall pay any salary or salaries in excess of the schedule of salaries herein provided, the County Commissioners of said county shall make a special levy therefor, and the tax receipts shall show upon the face thereof the purpose of said levy and the rate thereof: *Provided*, that in no event shall any county levy any sum for this purpose in excess of five per cent of the total amount allowed in the budget for teachers' salaries under the salary schedule herein provided.

SEC. 25. It shall be the duty of the County Board of Education and the Board of County Commissioners of every county participating in the Equalization Fund, as herein provided, to prepare its budget and cause the same to be duly approved in accordance with the provisions of this act, without reference to the amount to be received by said county from the State Equalization Fund; and the amount allocated to any county from said fund shall be deducted from the budget so prepared and approved and only a sufficient levy made to cover the balance thereof, *provided*, the limitation herein contained shall not apply to section twenty-four of this act, *provided*, that sections fourteen, fifteen, sixteen, seventeen and twenty-four of this act shall not apply to those counties that do not participate in the said Equalization Fund.

SEC. 26. Any member of the Board of County Commissioners of any county voting to levy taxes in violation of section twenty-five of this act shall be deemed guilty of a misdemeanor, and upon conviction, shall be fined or imprisoned in the discretion of the court.

SEC. 27. It shall be within the discretion of the County Board of Education in any county to permit children residing in a district having not more than six months' term, who are qualified to enter high school, to attend any high school in the county except those in special charter districts as designated by the County Board of Education, for the full term of such high school without the payment of any tuition.

SEC. 28. No Sheriff, Tax Collector, Treasurer, Fiscal Agent, or other officer or agent of any county shall be allowed to receive any amount out of the fund received hereunder by any county

sharing in the Equalizing Fund by way of commissions or allowances of any kind or nature.

SEC. 29. Each section of this act, and this act as a whole, shall be so construed as to provide for a fair and equitable distribution of the Equalizing Fund to the end that the burden of support of the six months' term may rest equitably upon all the participating counties, and that the educational opportunities may be the same, as near as may be, in each participating county.

Construction and
intent of Act.

SEC. 30. For the purpose of reducing *ad valorem* taxes in the county-wide, special charter and/or special tax school districts in such of the counties as participate in the distribution of the Equalizing Fund mentioned in section one hereof, the additional sum of one million two hundred fifty thousand dollars (\$1,250,000), to be known as the tax reduction fund, shall be apportioned by the State Board of Equalization to the participating counties on the following ratio or basis: There shall be apportioned to each participating county, as near as may be, the same percentage of current expense funds, calculated according to State standards, of the combined school districts having extended term as said county receives of its approved budget from the Equalizing Fund for the six months' term. The amount so appropriated to each participating county shall be appropriated among the districts with extended terms according to the same general principles which govern the apportioning of the Equalizing Fund for the six months' term; that is, (1) the cost of the extended term of each district up to and including two months shall be calculated in the same manner as is provided for the six months' term and shall be so certified by the State Superintendent of Public Instruction to the State Board of Equalization; (2) the valuation in accordance with the standards fixed by the State Board of Equalization shall be used as a measure of each district's ability to support its extended term; (3) the State Board of Equalization shall ascertain the rate necessary for each district to levy on its determined valuation in order to meet the cost of its extended term as calculated herein. It shall then ascertain the uniform rate, which if levied by all participating districts would be sufficient, together with the special fund to be received by the county, to meet the entire cost of the participating districts as above determined. The fund to be apportioned to each district shall then be the amount by which the certified cost exceeds the amount that would be provided by the rate so ascertained and the necessary tax rate of each district shall be reduced in proportion to the amount of the special fund thus received.

Additional sum
of \$1,250,000 to
be allocated
under same rules
for extended
terms.

Additional two
months' term to
be calculated on
same basis.

Basis of tax
reduction for
extended terms.

Conflicting
laws repealed.

SEC. 31. All laws and clauses of laws in conflict with this act to the extent of such conflict only, are hereby repealed.

SEC. 32. This act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 246

AN ACT TO AUTHORIZE THE BOARD OF COMMISSIONERS OF PERSON COUNTY TO ESTABLISH A COUNTY COURT FOR THE COUNTY OF PERSON.

The General Assembly of North Carolina do enact:

Chapter 242,
Public Laws
1925, amended.
Authorization
for County Court
of Person
County.

SECTION 1. That notwithstanding the provisions of chapter two hundred and forty-two of Public Laws of one thousand nine hundred and twenty-five, the Board of County Commissioners of Person County is authorized to establish a County Court for said county in the manner authorized by section two of chapter eighty-five of Public Laws of one thousand nine hundred and twenty-four, extra session.

Jurisdiction.

SEC. 2. That said County Court, when so established, shall have the jurisdiction conferred by, and shall in all respects be governed by the provisions of chapter two hundred and sixteen, Public Laws of one thousand nine hundred and twenty-three, and all amendments thereto.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 247

AN ACT TO AMEND SECTION 7255, CONSOLIDATED STATUTES, AND TO REGULATE THE HOLDING OF ELECTIONS FOR PUBLIC HOSPITALS IN COUNTIES, TOWNSHIPS AND TOWNS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 7255,
Volume 3,
amended.

Relates to muni-
cipal elections
for public
hospitals.

SECTION 1. That section seven thousand two hundred and fifty-five of Consolidated Statutes, Volume Three, be and the same is hereby amended by inserting between the words "thereof" and the word "in" in line seventeen the words "By publication once a week for four successive weeks beginning ninety days before the day of said election."

Law again
amended.

SEC. 2. That said section seven thousand two hundred and fifty-five of Volume Three of Consolidated Statutes be, and the same is hereby further amended by inserting in line twenty-three between the words "officers" and the word "and" the

words "the election officers shall be appointed by the Board of County Commissioners."

SEC. 3. That all elections heretofore called or held under the provisions of article two of chapter one hundred and nineteen of Consolidated Statutes, as amended, where notice has been given in accordance with section one hereof, and the election officers have been appointed either in compliance with section three hereof or by the County Board of Elections are hereby validated and declared to be in accordance with the requirements of the statute on said subject.

Prior elections for this purpose ratified.

SEC. 4. That after the words "or town" in line twenty-four of said act the following be added: "No action to question the validity of any such election shall be brought or maintained after the expiration of sixty days from the canvassing of said vote, and after the expiration of said period it shall be conclusively presumed that said election has been held in accordance with the requirements of this section, unless within said period such action is instituted."

No action permitted to question validity of election unless brought within 60 days.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 248

AN ACT TO REQUIRE DISTRIBUTION TO MEMBERS OF THE GENERAL ASSEMBLY THE REPORTS OF VARIOUS COMMISSIONS AND DEPARTMENTS.

Whereas, it is to the interest of the State that information relative to the various departments of the State should be furnished the members of the General Assembly in ample time for them to make a thorough study thereof before being called upon to enact legislation relative to the general welfare of the State; *therefore*,

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That the Tax Commission, the Education Commission, the State Highway Commission, the Salary and Wage Commission, the State Board of Equalization, the Superintendent of Public Instruction, the Department of Agriculture, the State Board of Health, and the State Board of Charities and Public Health, and such other Boards, Departments and Commissions as the Governor may direct shall each make a full report of the operation of their respective Departments or Commissions together with their recommendations for the future operation of their Departments or Commissions to the members of the General Assembly.

All State Boards, Departments and Commissions to furnish reports to members-elect of General Assembly.

Not later than
20 days after
November
election.

SEC. 2. All such reports shall be distributed as heretofore provided for, not later than twenty days after the general election in November preceding the convening of the General Assembly.

Failure to do so
cause for
removal.

SEC. 3. Failure on the part of any of the above mentioned Commissions or Departments to distribute their reports to the members of the General Assembly within the time prescribed by section two shall be cause for impeachment and for removal from office.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 249

AN ACT TO AMEND CHAPTER 116, PUBLIC LAWS OF EXTRA SESSION OF 1924, RELATING TO THE SALE OF CERTAIN NON-POISONOUS DRUGS IN JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

Sec. 1, ch. 116,
Public Laws ex-
1924, amended.

Sale of non-
poisonous drugs
in Johnston
County.

Conflicting
laws repealed.

SECTION 1. That section one of chapter one hundred and sixteen of the Public Laws of extra session of one thousand nine hundred and twenty-four, be and the same is hereby amended by adding at the end of said section, the following: "But this proviso shall not apply to Johnston County."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 250

AN ACT TO REQUIRE CAPTIONS OF ALL PUBLIC-LOCAL AND PRIVATE ACTS TO SPEAK THE TRUTH.

The General Assembly of North Carolina do enact:

No public-local
or private act
may amend or
repeal public
law unless latter
is referred to in
caption.

SECTION 1. That no act, which by its caption purports to be a public-local or private act, shall have the force and effect to repeal, alter or change the provisions of any Public Law, not directly referred to in the subject matter set out in the caption of the said public-local or private act, unless the caption of said public-local or private act shall make specific reference to the Public Law it attempts to repeal, alter or change.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 251

AN ACT TO AMEND CHAPTER 270, PUBLIC LAWS OF 1925, RELATING TO THE CHARTER OF THE CULLOWHEE STATE NORMAL SCHOOL.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and seventy (270), Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended by striking out all of section one and inserting in lieu thereof the following:

Ch. 270, sec. 1.
Public Laws
1925, amended.

"Sub-sec. (a) The Cullowhee State Normal School at Cullowhee, North Carolina, shall hereafter be known as Western Carolina Teachers' College.

Cullowhee State
Normal School,
name changed to
Western Carolina
Teachers'
College.

"Sub-sec. (b) The board of Trustees of the Cullowhee State Normal School shall be the Board of Trustees of Western Carolina Teachers' College. They shall be appointed in the same manner and shall have the same tenure of office as the present Board of Trustees, and shall have the same authority and control over the affairs of the institution as is now exercised by them or may hereafter be conferred upon them by the General Assembly.

Same Board of
Trustees to have
control over
Institution.

"Sub-sec. (c) All appropriations heretofore made or hereafter to be made, all gifts, accounts, notes, or property of whatever kind under the control of the Cullowhee State Normal School are hereby declared to be the property of Western Carolina Teachers' College and under the control of its Board of Trustees.

Property of
Institution
vested in West-
ern Carolina
Teachers'
College.

"Subsec. (d) The Trustees, upon the recommendation of the faculty, are hereby authorized and empowered to confer or cause to be conferred such degrees as are usually conferred by similar institutions."

Conferring of
degrees.

SEC. 2. That chapter two hundred and seventy (270), Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby further amended by striking out in each and every place where it occurs, the expression "Cullowhee State Normal School" and inserting in lieu thereof "Western Carolina Teachers' College."

Name changed
throughout
1925 Act.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 252

AN ACT TO AMEND SECTION 4669, CONSOLIDATED STATUTES OF 1919, RELATING TO THE MEETING OF THE BOARD OF AGRICULTURE.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 4669,
amended, chang-
ing meeting time
of State Board
of Agriculture.
Conflicting
laws repealed.

SECTION 1. That section four thousand six hundred and sixty-nine be amended by striking out the words "on the first Wednesday" in line three of said section.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 253

AN ACT TO AMEND CHAPTER 142, PUBLIC LAWS OF 1925, RELATING TO THE JOINT COMMITTEE ON AGRICULTURAL WORK.

The General Assembly of North Carolina do enact:

Subsec. B. ch.
142, Public Laws
1925,
amended, relat-
ing to joint
committee on
agricultural
work.
Conflicting
laws repealed.

SECTION 1. That sub-section B, chapter one hundred and forty-two of the Public Laws of nineteen hundred and twenty-five be amended by striking out June first and inserting in lieu thereof July fifteenth.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 254

AN ACT TO AMEND CHAPTER 136, PUBLIC LAWS OF 1927, KNOWN AS THE BUS LAW, SO AS TO MAKE CERTAIN EXEMPTION PROVISIONS REFER TO THE REVENUE ACT OF 1929, AND SUBSEQUENT REVENUE ACTS, INSTEAD OF SPECIFIC SECTIONS OF THE REVENUE ACT OF 1927.

The General Assembly of North Carolina do enact:

Sec. 2, ch. 136,
Public Laws
1927, amended.
Bus Law to refer
to current
Revenue Act.

SECTION 1. That section two, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out of lines fourteen and fifteen the words, figures and letters: "licensed under sub-section 209 (b) and 209 (c) of the Revenue Act of 1927," and inserting in lieu thereof the words: "on which the franchise tax has been paid as provided in the current Revenue Act."

SEC. 2. That this act shall be in full force and effect from and after May thirty-first, nineteen hundred and twenty-nine. Ratified this the 18th day of March, A. D. 1929.

Act effective
May 31, 1929.

CHAPTER 255

AN ACT TO AMEND S. B. 245, H. B. 685, SESSION 1929, ENTITLED "AN ACT TO AMEND SECTION 5825 (a) OF THE CONSOLIDATED STATUTES AND INCREASE NUMBER OF TRUSTEES OF STATE COLLEGE FROM SIXTY TO EIGHTY," SO AS TO INCREASE THE NUMBER TO EIGHTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill number two hundred and forty-five, House Bill number six hundred and eighty-five, ratified March fifth, one thousand nine hundred and twenty-nine, at the session of the General Assembly of one thousand nine hundred and twenty-nine, being an act to increase the number of Trustees of State College from sixty to eighty, be and the same is hereby amended by striking out the word "eighty" in the last line of section one of said act and inserting in lieu thereof the words "eighty-five."

S. B. 245, H. B.
685, Public Laws
1929, amended.

State College
Trustees increas-
ed to eightv-
five.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 256

AN ACT PROVIDING THAT "AN ACT TO AMEND CHAPTER 22, SECTION 1138, OF THE CONSOLIDATED STATUTES RELATING TO CORPORATIONS," RATIFIED FEBRUARY 13, 1919, AND "AN ACT TO AMEND SECTION 1140 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATIVE TO MORTGAGES OF CORPORATIONS," RATIFIED FEBRUARY 13, 1929, SHALL BE SO CONSTRUED AS TO REFER ONLY TO INSTRUMENTS EXECUTED AFTER THEIR RATIFICATION.

The General Assembly of North Carolina do enact:

SECTION 1. That "An Act to Amend Chapter 22, Section 1138, of the Consolidated Statutes Relating to Corporations" and "An Act to Amend Section 1140 of the Consolidated Statutes of North Carolina Relative to Mortgages of Corporations" shall be so construed as to apply only to instruments executed after their ratification.

1929 Acts rela-
tive to deeds and
mortgages of
Public Service
Corporations
amended affect-
ing only instru-
ments executed
after ratification.

Consolidated
Statutes 1138
and 1140, again
amended.

SEC. 2. That this act shall be in full force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 257

AN ACT TO AMEND CHAPTER FORTY-SIX OF THE PUBLIC LAWS OF NINETEEN HUNDRED AND TWENTY-SEVEN, RELATING TO GRADE CROSSINGS.

The General Assembly of North Carolina do enact:

Ch. 46, sec. 5,
Public Laws
1927, amended.

SECTION 1. That chapter forty-six of the Public Laws of nineteen hundred and twenty-seven entitled "An Act Relating to the Authority of the State Highway Commission as to the Location of State Highways" be amended by adding at the end of section five, first having changed the period (.) after the word "thereto" to a colon (:) the following:

Counties may
not reopen grade
crossings closed
by order of State
Highway
Commission.

"*Provided*, that this section shall not authorize the county road governing authorities to reopen any railroad grade crossing that has been closed by order of the State Highway Commission in connection with the building of an overhead bridge or underpass to take the place of such grade crossing."

Pending litigation
unaffected.

"*Provided* this act shall not apply to, or affect pending litigation."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 258

AN ACT AMENDING SECTION EIGHTEEN OF CHAPTER ONE HUNDRED AND TWENTY-TWO OF PUBLIC LAWS OF 1927, RELATING TO REGISTRATION OF AUTOMOBILES OF NON-RESIDENTS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Sec. 18, ch. 122,
Public Laws
1927, amended.

SECTION 1. That section eighteen, chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended by striking out sub-sections (a) and (b) of such section and inserting in lieu thereof the following:

Subsecs. (a)
and (b).

Non-residents
who drive cars
given same ex-
emptions in this
State that North
Carolinians are
allowed in their
State.

"Non-residents of this State, except as otherwise provided in this act, will be exempt from the provisions of this act, as to the registration of motor vehicles for the same time and to the same extent as like exemptions are granted residents of this State under laws of another state, district or territory:

Provided, that they shall have complied with the provisions of the law of the State, district or territory of their residence relative to the registration and equipment of their motor vehicles, and shall conspicuously display the registration plates, as required thereby, and have in their possession the registration certificate issued for such motor vehicles, and that nothing herein contained shall be construed to exempt any motor vehicle used for hire by a non-resident, or to permit a *bona fide* resident of this State to use any registration plate or plates from a foreign State, district or territory, under the provisions of this section: *Provided, further*, that all persons operating cars in the State of North Carolina with foreign license tags thereon, whose respective States do not grant the reciprocity shall be required to register said automobiles and obtain licenses within sixty days from the time of entering this State, and shall pay the fee prescribed therefor."

They must have complied with the laws of their own State.

No exemption for cars for hire. No resident of this State may use a registration plate or plates from foreign State.

Where State does not grant reciprocity to citizens of this State, non-residents must register cars within 60 days.

SEC. 2. That all laws or clauses of laws in conflict herewith be repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 259

AN ACT TO APPOINT TRUSTEES OF EAST CAROLINA TEACHERS' COLLEGE AT GREENVILLE, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of Trustees of East Carolina Teachers' College shall consist of twelve members to be appointed by the Governor and confirmed by the Senate and the State Superintendent of Public Instruction as *ex-officio* chairman, making thirteen members of the Board in all: *Provided*, that the twelve members appointed by the Governor and confirmed by the Senate each shall serve for a period of six years or until his successor has been appointed: *Provided, further*, that the first board under this act shall be appointed as follows: one member for two years, four for four years and four for six years: *Provided, further*, that the term of office shall begin July first of the calendar years ending in an odd number, i. e., July first, nineteen hundred and twenty-nine: *Provided, further*, that all of the members of the present board appointed prior to nineteen hundred and twenty-seven shall hold office to June thirtieth, nineteen hundred and twenty-nine.

Board of Trustees of East Carolina Teachers College to consist of 13 members.

Appointment and terms.

Terms of first appointees.

Present Board to serve till June 30, 1929.

SEC. 2. That members of the Board of Trustees shall not be removed from office except upon complaint filed by the Chairman

Removal from office.

Absence of one year from meetings creates vacancy.

Conflicting laws repealed.

of the Board and the case heard before the Governor and the Council of State: *Provided*, that whenever a Trustee shall fail to be present for one year at the regular meetings of the Board, his place as Trustee shall be deemed vacant and said vacancy shall be filled by the Governor subject to the approval of the Senate when it next convenes.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 260

AN ACT TO AMEND SECTION 1461 OF THE CONSOLIDATED STATUTES RELATING TO COURT STENOGRAPHERS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1461, Volume 3, amended.

Court stenographers in Burke, Lincoln and Catawba Counties to make up appeals at 15c per page.

Copies.

Conflicting laws repealed.

SECTION 1. That section one thousand four hundred and sixty-one of the Consolidated Statutes of North Carolina, Volume Three, be and the same is hereby amended by adding after the word "district" in line nineteen of said section the following:

"*Provided*, that in the Counties of Burke, Lincoln and Catawba the court stenographer shall make three copies of the proceedings in every case appealed to the Supreme Court at a charge of not more than fifteen cents per page for the original copy, which shall be paid by the appellant, and one copy shall be furnished to the Clerk of the Superior Court and one copy to the appellee, without extra charge, and the original to the appellant."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 261

AN ACT TO AUTHORIZE RAILROAD COMPANIES TO AMEND THEIR CHARTERS IN THE SAME MANNER AS OTHER CORPORATIONS AND TO AUTHORIZE SUCH COMPANIES TO ISSUE NON-PAR STOCK.

The General Assembly of North Carolina do enact:

Railroad companies may amend their charters as other corporations.

SECTION 1. That any railroad company heretofore or hereafter organized under the laws of this State, whether under a

special act, or otherwise, may, in the manner provided by section one thousand one hundred and thirty-one of the Consolidated Statutes, as heretofore amended, amend its certificate of incorporation, articles of association or charter, for the purpose of increasing or decreasing its capital stock, changing its name, changing the par value of the shares of its capital stock, creating one or more classes of common or preferred stock, creating shares of stock with or without nominal or par value, or for any purpose authorized by statutes now in force relating to the amendment of certificates of incorporation, articles of association or charters of corporations: *Provided, however,* that in case of a consolidated railroad company, heretofore or hereafter organized under a special act or general laws of this State and of any other state or states, a new class or classes of stock may be created upon authorization by vote of such amount of the outstanding capital stock, in no case less than a majority thereof, as may be prescribed by the provisions of the agreement of consolidation in pursuance of which such consolidated company was formed.

Consolidated
Statutes 1131,
amended.
Various amend-
ments allowed.

How new classes
of stock may be
created by con-
solidated railroad
companies.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 262

AN ACT TO REPEAL CONSOLIDATED STATUTES, SECTIONS 2482, 2483, 2484, 2485, 2486 AND 2487, RELATING TO PRICES OR COMMISSIONS TO BE CHARGED UPON ADVANCES FOR AGRICULTURAL PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That sections two thousand four hundred and eighty-two, two thousand four hundred and eighty-three, two thousand four hundred and eighty-four, two thousand four hundred and eighty-five, two thousand four hundred and eighty-six and two thousand four hundred and eighty-seven of the Consolidated Statutes, the same being chapter one hundred and thirty-four of the Public Laws of one thousand nine hundred and seventeen, as amended by chapter eighty-nine, Public Laws of one thousand nine hundred and twenty-one, be, and the same are hereby repealed.

Consolidated
Statutes 2482 to
2487, inclusive,
repealed.

Prices to be
charged by time
merchants.

SEC. 2. That this act shall apply to Lenoir County only.

SEC. 3. This act shall be in force from and after its ratification.

Applicable only
to Lenoir
County.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 263

AN ACT EXEMPTING F. H. COBLE FROM PAYING A
PEDDLER'S LICENSE.

Preamble.

Whereas, F. H. Coble of Randolph County has suffered a stroke of paralysis and is unable to do manual labor; now, therefore,

The General Assembly of North Carolina do enact:

F. H. Coble
exempt from
paying peddler's
tax.

SECTION 1. That the said F. H. Coble be, and he is hereby exempted from the payment of the State license for peddling patent medicines, etc., for a period of two years.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 264

AN ACT TO AMEND SECTION 6016 OF THE CONSOLI-
DATED STATUTES OF NORTH CAROLINA RELATING
TO POLL BOOKS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 6016,
amended.
Relating to poll
books.

SECTION 1. That section six thousand and sixteen of the Consolidated Statutes, be and the same is hereby amended by inserting after the word "books" in line three thereof, the words "or registration books."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 265

AN ACT RELATIVE TO DIVISION OF TERRITORY AND
TRANSFERS OF PATIENTS OF THE STATE HOSPIT-
ALS FOR THE INSANE.

The General Assembly of North Carolina do enact:

Division of
territory be-
tween Insane
Hospitals at
Raleigh and
Morganton.
Both for white
race; one at
Goldsboro for
colored.

SECTION 1. The State Hospital at Raleigh and the State Hospital at Morganton shall be exclusively for the accommodation, maintenance, care and treatment of the white insane of the State, and the State Hospital at Goldsboro shall be exclusively for the accommodation, maintenance, care and treatment of the colored insane and inebriates of the State. The line heretofore agreed upon by the Directors of the State Hospital at Raleigh and the State Hospital at Morganton shall be the

line of division between the territories of said hospitals, and white insane persons settled in counties east of said line shall be admitted to the State Hospital at Raleigh, and white insane persons settled in counties west of said line shall be admitted to the State Hospital at Morganton, epileptics shall be admitted as now provided by law. White inebriates shall be admitted to the State Hospital at Raleigh.

Epileptics and inebriates.

SEC. 2. A committee made up of two members, selected by the respective boards, from each Board of Directors of the State Hospital at Raleigh and the State Hospital at Morganton and the Governor may change said line from time to time whenever in their opinion such change may be desirable and proper. The committee, or the Governor, may have patients transferred from and/or to the State Hospital at Raleigh and the State Hospital at Morganton when such transfer may be deemed advantageous.

Joint committee of two Boards and Governor may change line.

Provision for transfer of patients.

SEC. 3. All laws and clauses of laws as conflict with this act, to the extent of such conflict, particularly section six thousand one hundred and fifty-three of the Consolidated Statutes, are hereby repealed.

Conflicting laws repealed, especially Consolidated Statutes 6153.

SEC. 4. This act shall be in effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 266

AN ACT TO PROVIDE FOR A COMMISSION TO STUDY THE SCHOOL PROBLEMS OF THE STATE AND SUGGEST NEEDED LEGISLATION TO THE NEXT GENERAL ASSEMBLY.

The General Assembly of North Carolina do enact:

SECTION 1. Before the present General Assembly adjourns, the presiding officers of each branch shall appoint two members from each House and the Governor shall appoint one Superintendent of Schools and one Chairman of the County Board of Education and one member from the State Board of Equalization, who shall cooperate with the State Superintendent of Public Instruction in studying the school problems and suggest needed legislation to the next General Assembly. This report shall be given the press sixty days before the next meeting and a copy furnished the county and city school boards. The report shall be along the following lines and any other that the situation may demand or the judgment of the Commission may deem wise :

Creation of commission to study school problems. Personnel.

Report to General Assembly and school boards. Nature of report.

Organization
and adminis-
tration.

Business
manager or
financial secre-
tary for State
Board of
Education.

Preparation of
bill for next
Legislature.

Conflicting
laws repealed.

(a) Changes in organization and administration of the schools that will increase the quantity, quality and guarantee the much needed economy.

(b) Report on the advisability of creating the office of Business Manager or Financial Secretary for the State Board of Education.

(c) Prepare a bill in line with its findings for the consideration of the next General Assembly.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 267

AN ACT TO CONTINUE THE STUDY OF TAX PROBLEMS AND TO PROMOTE ECONOMY AND EFFICIENCY IN THE LEVY, COLLECTION AND EXPENDITURE OF REVENUE IN THE STATE, THE SEVERAL COUNTIES AND MUNICIPALITIES, AND TO CREATE A TAX COMMISSION.

The General Assembly of North Carolina do enact:

Title of Act.

SECTION 1. This act shall be known as "The Tax Commission Act of 1929."

Tax Commission
created consist-
ing of three
members.

Appointed by
Governor.

Terms of office.

Compensation.

Expense
allowance.

Expenses to be
paid out of 1929
appropriation.

SEC. 2. A Commission is hereby created to be known as the Tax Commission, constituting three members who shall be appointed by the Governor, and the Governor shall also designate and appoint the Chairman and Vice-Chairman of the Commission and shall fill any vacancy that may occur in the membership. The members of the Commission shall be appointed for a term of two years, or until their successors shall be appointed and qualified. The compensation of the Chairman and members of said Commission shall be fixed by the Governor, and, in addition to the compensation fixed by the Governor, the members shall be allowed a travel allowance of six (6) cents per mile traveled in the performance of their duties and actual sustenance expense. The salary and expense allowance shall be paid by the State Treasurer, upon warrant of the State Auditor, from an appropriation of twelve thousand and five hundred dollars per annum for that purpose in the general appropriation act making appropriations for the maintenance of the State institutions, the various departments, bureaus and agencies of the State, for the biennium beginning July first, one thousand nine hundred and twenty-nine. Warrants to be paid out of said appropriation shall be issued upon filing with the Auditor

a statement of said salary and expenses verified by the member, or members, thereof, or upon requisition by the Chairman and Secretary. The salaries fixed hereunder and all expense allowance, and other necessary expense, shall, before payment, have the written approval of the Director of the Budget.

Warrants to be approved by Budget Director.

SEC. 3. That said Tax Commission shall have all the powers and privileges, and shall perform all the duties required of the Tax Commission appointed heretofore pursuant to chapter one hundred and fifty-seven, Public Laws, one thousand nine hundred and twenty-seven.

Powers and duties of Commission.

Chapter 157, Public Laws 1927, retained.

SEC. 4. The said Tax Commission to be appointed hereunder shall also make a survey and study all taxation in all its phases, including the relation between county taxation and State taxation, and shall classify and digest for practical use of the several counties, as well as the State of North Carolina, all available data and knowledge on the subject of county taxation and finance, to the end that the same may be submitted to the Governor and the General Assembly, and to the counties as well, and all citizens who are interested therein; and said study and survey shall also include all suggestions, or conclusions, or both of the said Tax Commission with reference to a proper conservation and economical expenditure of all tax funds, including a study of the methods of tax collection in counties; and in their report to be submitted to the General Assembly, said Commission shall submit therewith a draft of all legislation which, in their opinion, may be necessary, proper or convenient to carry out the purposes contained in their recommendations. The said Commission shall cause the report which it is required by law to make to the General Assembly to be printed not later than twenty days after the election of members of the General Assembly, and shall immediately thereafter mail a copy thereof to each member-elect of the General Assembly.

Survey and study of taxation in all its phases.

Compilation and classification of data.

Suggestions and conclusions.

Report to General Assembly.
Draft of legislation.

Distribution of report among members of General Assembly.

SEC. 5. The said Commission is hereby given full power and authority to make and prescribe all necessary, needful and convenient rules and regulations to carry out the purposes of this act.

Rules and regulations.

SEC. 6. That all laws and clauses of laws in conflict herewith to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 7. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

CHAPTER 268

AN ACT TO REPEAL CHAPTER 153 OF THE PUBLIC LAWS OF 1919, RELATING TO THE EXAMINATION OF THE ACCOUNTS OF THE COUNTY OFFICERS OF WASHINGTON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 153, Public
Laws 1919,
repealed,
relating to ex-
amining accounts
of Washington
County officers.

SECTION 1. That chapter one hundred and fifty-three, of the Public Laws of the session of one thousand nine hundred and nineteen, be, and the same is hereby repealed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 269

AN ACT TO AMEND SECTION 1126 OF THE CONSOLIDATED STATUTES RELATING TO THE POWER OF SALE BY A CORPORATION.

The General Assembly of North Carolina do enact:

Ch. 235, Public
Laws 1925,
amended.

SECTION 1. That chapter two hundred and thirty-five of the Public Laws of nineteen hundred and twenty-five be, and the same is amended as follows:

Consolidated
Statutes 1126,
amended.

Amend section one, therein designated as sub-section nine of one thousand one hundred and twenty-six of the Consolidated Statutes, by striking out the period at the end thereof and inserting in its place and stead, a colon, and by adding thereto the following:

Power of sale of
assets reserved
to corporations.

"*Provided* this section shall not be construed to limit or abridge the right or power of any corporation from selling any of its assets in its regular course of business."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 270

AN ACT TO AMEND SECTION 2241 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, PROVIDING FOR THE CUSTODY AND WELFARE OF MINOR CHILDREN.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 2241,
amended.

SECTION 1. That section two thousand two hundred and forty-one of the Consolidated Statutes of North Carolina be

amended by inserting a semicolon for the period at the end of the last sentence and adding the following: "*Provided*, that where the father is a non-resident of North Carolina and the custody of the child has been awarded, by an order of a court of this State, to the mother who is a resident of North Carolina, no motion on the part of such non-resident father may be heard or entertained by the court for a modification of the order of the court, unless such father has first shown under oath that, since the making of the original order, he has regularly contributed to the support of said child according to his means and according to the needs of the child, and, if said motion is heard and at said hearing such fact is not established to the satisfaction of the court, the motion for a modification of the order shall be denied, unless the court shall find that, at the time of said hearing the mother is not a fit and proper person to have the custody of said child." *Provided*, that this act shall only apply after the case has been reopened on time.

Custody of minor children where father is non-resident.

No motion to be heard by such father unless he proves that he has regularly contributed to support of children.

And that mother is not fit person.

SEC. 2. This act shall be in force and effect from and after its ratification.

Application of Act.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 271

AN ACT TO AUTHORIZE A PRIVATE CORPORATION OF THE STATE OF NORTH CAROLINA WHOSE PERIOD OF CORPORATE EXISTENCE AS PRESCRIBED IN ITS CHARTER HAS EXPIRED BY LIMITATION TO FILE AN AMENDMENT IN THE OFFICE OF THE SECRETARY OF STATE TO EXTEND ITS CORPORATE EXISTENCE AFTER THE PERIOD OF EXISTENCE PROVIDED IN THE ORIGINAL CHARTER HAS EXPIRED.

The General Assembly of North Carolina do enact:

SECTION 1. That any private corporation chartered under the general laws of the State of North Carolina whose period of existence fixed in its charter has expired and which corporation has continued to act and do business as a corporation, but has through inadvertence, omitted to file an amendment extending the period of its corporate existence, may at any time within seven years after the expiration of the period of corporate existence set forth in its original charter, file an amended certificate in the office of the Secretary of State as provided by section one thousand one hundred and thirty-one of the Consolidated Statutes to extend or renew its corporate existence, as provided for in the amended certificate; *provided*, this act shall not apply to any pending litigation nor serve to impair the validity of any contract or vested right in existence at the time of the filing of said amended charter.

Private corporation whose charter has expired may extend its existence by amendment within seven years from expiration.

Consolidated Statutes 1131, amended.

Pending litigation, contracts and vested rights unaffected.

All acts of corporation done after expiration of charter legalized after amendment.

SEC. 2. That all acts of such a corporation, purporting to be the acts of the corporation, done or performed after the expiration of its period of existence and before the amendment to its charter, shall be legal and valid as the acts and deeds of said corporation.

SEC. 3. This act shall be in force from and after the date of its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 272

AN ACT TO AMEND CHAPTER 122 OF THE PUBLIC LAWS OF 1927, SO AS TO MAKE MORE DEFINITE THE LAW REQUIRING THE REGISTRATION OF MOTOR VEHICLES.

The General Assembly of North Carolina do enact:

Ch. 122. Public Laws 1927, amended.

Subsec. A, sec. 6, art. 3.

All owners of motor vehicles to obtain registration of certificate of title.

Exceptions.

Trailers and Semi-trailers excepted.

Sec. 12, amended.

Registration card to be furnished.

What it must contain.

SECTION 1. That chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out subsection A, section six, article three thereof and inserting in lieu thereof the following: Every owner of a motor vehicle, intended to be operated upon any highway in this State, shall, before the same is so operated, apply to the Department for and obtain the registration thereof a certificate of title therefor, except as otherwise provided in this section and except the owner of any vehicle which is exempted by section seven and excepting also when an owner is permitted to operate a vehicle under the registration provisions relating to manufacturers, dealers and non-residents contained in sections sixteen and eighteen of this act.

"*Provided*, that nothing herein contained shall require the application for or the issuance of a certificate of title for a trailer or semi-trailer, though before operating a trailer or semi-trailer upon the highways of the State, the owner thereof must obtain the registration thereof and pay the registration fees as now provided by article five, section twenty-eight of this act."

SEC. 2. That section twelve of article three of said chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven be repealed and that the following be inserted in lieu thereof: "The Commissioner of Motor Vehicles shall furnish with each number plate a registration card, which shall contain upon its face the following data: The name of the registered owner of the motorcycle, the motor vehicle, the trailer or semi-trailer, the owner's postoffice address,

the make of the vehicle, the registered horsepower, the registration or license number and title number and date of issue of the registration card. Such registration card shall contain a blank space for the signature of the registered owner and shall be signed with ink by such owner immediately upon receipt of same. Said registration card shall, at all times, while the motor vehicle, motorcycle, trailer or semi-trailer, for which it was issued, is being operated within the State, be in possession of the operator thereof and shall be subject to inspection by any peace officer at any time."

Signature of owner.

To be carried at all times.

SEC. 3. That sub-section C, section thirteen, article three of said act, of the Public Laws of one thousand nine hundred and twenty-seven, be amended by adding at the end of said sub-section the following: "*Provided, therefore, that motor vehicles owned and operated by the State or any department thereof, or by any county, city or town, school district, or other political sub-division of the State, and duly licensed by the department and by such owner and operator transferred, the number plate issued to such owner shall not be thereby assigned or transferred to the transferee of such car, but shall be retained by the original owner and may be used by such owner upon another vehicle; provided, that the holder of such registration number shall make application to the Department for certificate of title to the car upon which he desires to place said registration number and upon the payment of the transfer fee as is now provided for a new certificate of registration issued to such owner containing the original registration number.*"

Subsec. 3, sec. 13, amended.

Number plates issued to employees of State and its subdivisions non-transferrable.

New certificate of title necessary for new car.

"*Provided, however, that motor vehicles licensed to operate for hire shall be subject to the same transfer provision of motor vehicles owned by the State or any department thereof, as above set forth.*"

Transfer provision for cars for hire.

SEC. 4. That sub-section A, section fifteen, chapter one hundred and twenty-two, of said Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out all words and figures after the word "shall" in line three and before the word "endorse" in line ten, and amend further by adding after the word "department" in line twenty the following: "Within ten days."

Subsec. A, sec. 15, amended.

SEC. 5. That sub-section B, section fifteen of article three of said Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby further amended by adding after the word "title" at the end of said sub-section the words, "within ten days after the date of purchase."

Subsec. B, amended.

And sub-section D is hereby amended by striking out the words "holder therefor and" in line six.

Subsec. D, amended.

And sub-section E is hereby amended by striking out in line ten thereof the words, "and holder therefor."

Subsec. E, amended.

Sec. 19, amended as to fee for replacing lost card, title or number plate.

Increase of fee from \$1 to \$2.

Subsec. 2, sec. 26, art. 4, amended.

Sec. 28, art. 25, amended.

License fees for motor vehicles for both passengers and truck based upon tonnage.

License fees prorated.

Use of license after December 31 prohibited.

Sec. 30, art. 5, amended.

Additional tax of 10% added to licenses paid for by worthless check.

SEC. 6. That section nineteen of said chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven be amended by striking out at the end thereof the words and figures, "one dollar (\$1.00)" and using in lieu thereof the words, "two dollars (\$2.00)."

That sub-section second of section twenty-six, article four, chapter one hundred and twenty-two, Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended by striking out the words, "or holder therefor" in line twenty-seven and that sub-section four of said section twenty-six be amended by striking out after the word "card" in line two the words, "or holder therefor."

SEC. 7. That section twenty-eight, article five of said chapter one hundred and twenty-two, of the Public Laws of one thousand nine hundred and twenty-seven, be amended by adding after the words and figures, "forty dollars (\$40.00) per year" at the end of line seven the following: "Motor vehicles used for both passenger purposes and as a truck shall be required to pay according to the tonnage capacity of the vehicle when used as a truck." And said section twenty-eight is further amended by striking out the words "July first" in next to the last and the last lines thereof and inserting in lieu thereof, "June thirtieth and before October first." And add at the end of said section twenty-eight the following: "Fees for licenses issued after October first of each year shall be twenty-five per cent of the annual fee." And amend by adding further: "The Commissioner of Motor Vehicles shall not have the authority to permit the use of license plates after the thirty-first day of December of the year for which same were issued and shall not have the authority to permit the use of license plates before fifteen days immediately preceding January first of the year for which they were issued."

SEC. 8. That section thirty, article five, chapter one hundred and twenty-two, Public Laws of one thousand nine hundred and twenty-seven be amended by adding at the end thereof the following: "When any applicant for registration or for certificate of title of a motor vehicle, motorcycle, trailer or semi-trailer, shall tender any uncertified check for payment of the fees found to be due by him and such check shall have been returned to the Commissioner of Motor Vehicles unpaid on account of insufficient funds, of the drawer of said check, in the bank upon which same is drawn, then in that event an additional tax shall be imposed equal of ten per cent of the fees due, and in no case shall the increase of said tax, because of said failure, be less than one dollar (\$1.00). And the said additional tax shall not be waived or diminished by the Commissioner of Motor Vehicles."

SEC. 9. That section thirty-six, article six, chapter one hundred any twenty-two, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by adding the following sub-section thereto: "It shall also be the duty of every Sheriff of every county of the State and of every police or peace officer of the State to make immediate report to the Commissioner of all motor vehicles reported to him as abandoned or that are seized by him for being used for illegal transportation of intoxicating liquors or other unlawful purposes, and no motor vehicle shall be sold by any Sheriff, police or peace officer, or by any person, firm or corporation claiming a mechanic's or storage lien, or under judicial proceedings, until notice shall have been given the Commissioner at least thirty days before the date of such sale.

Sec. 36, art. 6,
amended.

Report of all
abandoned cars
or those seized
when transport-
ing liquor.

Sale of certain
cars prohibited
without notice of
30 days to
Commissioner of
Motor Vehicles.

"(c) That no person, firm or corporation, except the registered owner, as herein defined, shall dissemble any motor vehicle without first giving due notice to the Department of such intention to dissemble, said notice setting out in detail a full description of vehicle to be dissembled, including all identifying numbers and source of said vehicle."

Dissembling of
cars prohibited
without notice
to Commissioner.

SEC. 10. That sub-section B, section thirty-nine, article eight, chapter one hundred and twenty-two of the Public Laws of one thousand nine hundred and twenty-seven be amended by adding after the word "imprisonment" at the end of said sub-section the following: "Provided, that upon conviction for the following offenses: Operating motor vehicles without displaying a number plate issued therefor, or who shall make or permit to be made any unlawful use of the same, or permit the use thereof to a person not entitled thereto, the punishment therefor shall be a fine not to exceed fifty dollars (\$50.00) and not less than ten dollars (\$10.00) or imprisonment not to exceed thirty days for each offense."

Subsec. B, sec.
39, art. 8,
amended.

Punishment
for certain
offenses.

Fine or
imprisonment.

SEC. 11. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 12. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 273

AN ACT TO AMEND CHAPTER 62 OF THE PUBLIC LAWS OF 1927, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter sixty-two of the Public Laws of one thousand nine hundred and twenty-

Sec. 2, ch. 62,
Public Laws
1927, amended.

Change of punishment for giving worthless check where amount is not over \$50.

List of counties to which act is applicable.

Conflicting laws repealed.

seven be, and the same is hereby amended by adding at the end of said section after the word "misdemeanor" in line two thereof the following: "If the amount due on such check is not over fifty dollars, the punishment shall not exceed a fine of fifty dollars or imprisonment for thirty days."

SEC. 2. That this act shall only apply to Pitt County, Robeson County, Iredell County, Martin County, Lee County, Rutherford County, Bladen County, Cumberland County, Mecklenburg County, Catawba County, Sampson County, Alleghany County, Lenoir County, Randolph County, Gaston County, Hoke County, Madison County, Burke County, Transylvania County, Rockingham County, Halifax County, Hertford County, Richmond County, Chatham County, Pamlico County, Wake County, Haywood County, Caldwell County, Wilkes County and Hyde County.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 274

AN ACT TO PROHIBIT THE PAYMENT TO ANY COUNTY SHERIFF, TREASURER OR OTHER COUNTY TAX COLLECTOR OR FISCAL AGENT OF ANY AMOUNT AS COMMISSIONS OR OTHERWISE OUT OF THE FUNDS RECEIVED BY ANY COUNTY FROM THE STATE EQUALIZING FUND.

The General Assembly of North Carolina do enact:

County officers prohibited from receiving any commissions or other allowances from any county's share of Equalizing Fund. Any officer so doing is liable with his sureties on his bond.

SECTION 1. That no Sheriff, Tax Collector, Treasurer or other fiscal agent of any county shall be allowed or receive any amount by way of commissions, allowance, credits in settlements or otherwise out of, or on account of any sums received by any county out of the State Equalizing Fund.

SEC. 2. That any Sheriff, Tax Collector, Treasurer or other fiscal agent of any county who shall receive commissions, allowances or credits of any kind out of or on account of any funds received from any county out of the State Equalizing Fund together with the sureties on their respective official bonds, and every member of any Board of County Commissioners, and every Auditor of other county officer or agent approving or acquiescing in payment or allowance of the same, shall each be liable personally and severally for repayment to

the county of the amount so received in an action brought in any court of competent jurisdiction at the instance of any taxpayer of the county.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting
laws repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 275

AN ACT TO PROVIDE FOR THE PAYMENT OF COSTS INCURRED IN THE PROSECUTION OF CERTAIN AUTOMOBILE THEFT CASES.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever the Motor Vehicle Department of the State has caused to be instituted criminal prosecutions in the Superior Court of any county of the State for violation of the automobile theft laws, and the county wherein such case was tried has incurred court costs incident thereto, upon certificate of the Clerk of the Superior Court of said county showing an itemized statement thereof, and that the same has been paid, upon the approval of the Commissioner of Revenue and the Attorney General, the sum or sums so paid shall be refunded to said county, the same to be paid from the highway maintenance fund from receipts from the motor vehicle registration title fees.

Costs incurred
in automobile
theft cases to
be refunded to
counties.

Certificate of
Superior Court
Clerk.

To be paid from
highway main-
tenance fund.

SEC. 2. That this act shall apply to costs incurred in the prosecution of automobile theft cases only.

Applicable only
to theft cases.

SEC. 3. That all laws and clauses of laws in conflict herewith are repealed.

Conflicting
laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 276

AN ACT TO AMEND SECTION 3858 OF THE CONSOLIDATED STATUTES, INCREASING THE SALARY OF THE GOVERNOR TO \$10,000.00.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand eight hundred and fifty-eight of the Consolidated Statutes, be amended by striking out the word "six" in line one and inserting in lieu thereof the word "ten."

Consolidated
Statutes 3858,
amended.

Governor's
salary increased
to \$10,000 per
year.

Conflicting
laws repealed.

Act effective
after December
31, 1932.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after December thirty-first, one thousand nine hundred and thirty-two.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 277

AN ACT TO SUPPLEMENT THE LAW CREATING THE STATE SINKING FUND COMMISSION AND TO PROVIDE SAFEGUARDS IN THE ISSUANCE AND SALE OF BONDS BY LOCAL UNITS OF GOVERNMENT AND TO PROVIDE FOR TRANSFERRING TO THE STATE SINKING FUND COMMISSION THE DUTIES IMPOSED UPON THE STATE AUDITOR BY THE PUBLIC SECURITIES RECORDING ACT AND TO PROVIDE PENALTIES.

The General Assembly of North Carolina do enact:

Additional responsibilities of Sinking Fund Commission.
Ch. 62, Public Laws 1925, amended.

All subdivisions of State, issuing notes or bonds, with certain exceptions, must be issued in accordance with this Act.

Exceptions.

Approval of Commission necessary.
Application for approval.

Consideration of application by Commission.

SECTION 1. That in addition to the responsibilities exercised by the State Sinking Fund Commission by virtue of chapter sixty-two of the Public Laws of one thousand nine hundred twenty-five, the said State Sinking Fund Commission shall have and exercise the additional responsibilities contained in this act.

SEC. 2. All bonds and notes or other interest-bearing obligations authorized after the passage of this act, by any county, city, town, school district, or other political sub-division (herein sometimes termed unit, or local unit, or local unit of government) of this State, except notes issued in anticipation of the collection of current revenues and/or revenues of the next succeeding fiscal year, and except bonds and notes sold or contracted to be sold before July first, one thousand nine hundred twenty-nine, shall be issued in accordance with the provisions of this act. Before any such bonds or notes are issued the board or body authorized by law to issue the same, or an officer thereof, shall make application to the said State Sinking Fund Commission for its approval of the proposed bonds or notes and shall state such facts in such application in regard to the said bonds or notes as may be required by the said commission. The said commission shall consider the said application and shall determine whether the issuance of said bonds or notes is necessary or expedient. In determining whether the proposed issue of bonds shall be approved the said Commission shall consider the necessity for the improvement proposed, the amount of indebtedness already outstanding, the existing tax rates, the assessed value of taxable property, and the reasonable

ability of the local unit to sustain the additional tax levy necessary to pay the interest and principal of the proposed indebtedness as the same become payable. If for a public improvement in the nature of establishing or enlarging a revenue producing enterprise, they may take into consideration the probable earnings of the plant and whether the earnings of the same will be sufficient to pay the interest and principal when due of the proposed obligation. The said Commission shall also have authority to inquire into and to give consideration to any other factors which it may find to have a bearing on the question presented. The Commission shall also consider the adequacy or inadequacy of the amount of the issue proposed for the accomplishment of the purpose for which the bonds or notes are to be issued. If upon the information presented the Commission is of the opinion that the proposed indebtedness is necessary or expedient, and that the amount proposed is adequate and not excessive, it shall approve the same and make its order authorizing the issuance of the bonds or notes; if upon the information presented the Commission is not of such opinion or is in doubt as to whether the proposed improvement is necessary or expedient or as to whether the amount proposed is adequate or excessive, it shall give notice to the governing board making the application that the Commission will hold a public hearing on such application, at a time and place to be specified in said notice, at which public hearing the officials and citizens and taxpayers of the local unit may be heard. If after such hearing the Commission is of the opinion that the indebtedness proposed is not necessary or expedient, or is inadequate or excessive, it shall enter an order giving its reasons for such opinion, and in that event the indebtedness proposed shall not be incurred, except in such amount and in such manner, if any, as the Commission may approve, or unless and until the proposed indebtedness shall have been submitted to and approved by a vote of the voters of the local unit for which such indebtedness is proposed, such election to be held in the manner, if any, provided by law for the holding of elections on the question of issuing such bonds, and otherwise in such manner as may be required by the Commission. The Commission may designate its executive secretary, or any other proper person, to conduct any hearing provided for in this section, and to prepare a digest of testimony and his recommendation for the consideration of the Commission.

SEC. 3. All bonds and notes of any local unit maturing more than one year from their date which shall not be sold or contracted to be sold before the first day of July, one thousand nine hundred twenty-nine, shall be sold by the said Commission,

Approval.

In event of disapproval, hearing must be granted.

Issue must be submitted to voters if Commission disapproves.

Executive secretary of Commission may conduct hearing.

All bonds and notes to be sold by the Commission.

Provided, local units may sell bonds and notes upon condition that sale may receive approval of Commission.

Affidavits to be furnished.

Notice of sale.

Sale of bonds by State Treasurer and remission to local units issuing same.

Conditions of sale of bonds.

To be sold upon sealed proposals and not at public auction.

provided: that any unit that prefers to do so may sell, deliver, and collect the proceeds of its own bonds or notes, under the condition that the unit shall report to and receive the approval of the Commission upon the manner in which it advertised and sold such bonds or notes. In complying with such condition the unit shall furnish the Commission affidavits showing publication of notice as herein required and a transcript of the proceedings in receiving bids and awarding the bonds or notes, and the certificate required by section four of the Public Securities Recording Act, being chapter two hundred fourteen, Public Laws of one thousand nine hundred twenty-seven, shall not be issued until the Commission shall have approved the advertisement and sale of the bonds or notes. Before any such sale by the Commission is conducted, the Commission shall cause a notice of the sale to be published at least once at least ten days before such sale (a) in a newspaper published in the unit, or if no newspaper is there published, then in a newspaper published in the county in which the unit is located, if any, and (b) in a newspaper published within the State of North Carolina having a sworn daily circulation, not counting Sundays and holidays, of not less than twenty thousand, and (c) in a journal approved by the Commission and published in New York City, devoted primarily to the subject of State, county and municipal bonds. The bonds when executed by the proper official shall be turned over to the State Treasurer, who shall deliver the bonds to the purchaser, collect the purchase price and remit such purchase price to the county, municipality or district, after deducting all necessary expenses including the expenses of advertising, selling and delivering the bonds.

SEC. 4. All bonds and notes maturing more than one year from their date issued by any local unit and not sold or contracted to be sold before July first, one thousand nine hundred and twenty-nine, shall be sold at not less than par, whether sold by the Commission or by the unit, and they shall be sold upon sealed proposals, and not at public auction, after publication of notice as in this act provided, unless no bid is received upon such notice which is a legal bid and legally acceptable under such notice, in which event the bonds or notes may be sold at private sale at any time within thirty days after the date for receiving bids given in such notice. The notice published in the journal published in New York City shall state that the bonds or notes are to be sold upon sealed bids and that there will be no auction, and shall give the amount of the bonds, the place of sale, and the time of sale or time limited for the receipt of proposals, and may contain other information. The notice published in the newspapers in North Carolina shall contain the statements herein required for publi-

cation in New York City, and shall also state that bidders must present with their bids a certified check upon an incorporated bank or trust company payable unconditionally to the order of the Commission or the unit, as the case may be, or a clerk or officer thereof, for two (2) per cent of the face value of the bonds or notes bid for, the purpose of such check being to secure the unit against any loss resulting from the failure of the bidder to comply with the terms of his bid. All proposals shall be opened in public, and the bonds or notes shall be awarded to the highest legal bidder, if a fixed rate of interest is named in the notice, or shall be awarded to the highest bidder for the lowest interest rate upon which a legal offer is made if the notice states that bidders may bid upon different rates of interest. No legal bid may be rejected unless all bids are rejected. If the bids rejected contain any legal bid which is legally acceptable under the advertisement, the bonds or notes shall not be sold until after further advertisement and under the conditions herein prescribed for the first advertisement.

Certified check
of bidders.

Award to
highest bidder.

Rejection of
bids.

Readvertise-
ment in event of
rejection.

SEC. 5. It shall be unlawful to sell or otherwise dispose of any such bonds or notes except in the manner provided by this act, and any officer or member of any board or body or commission who shall sell or dispose of, or shall vote or agree to sell or dispose of, any such bonds or notes except as herein required, shall be guilty of a misdemeanor, and upon conviction shall be fined two hundred and fifty dollars (\$250.00) and shall be liable in a civil action for all damages on the suit of any taxpayer.

Unlawful to
dispose of any
bonds or notes
except under
provisions of
this Act.

Punishment.
Civil liability.

SEC. 6. From and after the first day of July, one thousand nine hundred twenty-nine, all the powers and duties vested in the State Auditor by the provisions of the Public Securities Recording Act, being chapter two hundred fourteen of the Public Laws of one thousand nine hundred twenty-seven, shall be exercised and performed by the State Sinking Fund Commission created by this act, and all the applications and reports required by the said act to be made to the State Auditor shall be made to the said State Sinking Fund Commission.

Certain duties of
Auditor to
devolve upon
Sinking Fund
Commission.

SEC. 7. The duties imposed by chapter sixty-two of the Public Laws of one thousand nine hundred twenty-five, upon the Governor, as Chairman and member of the State Sinking Fund Commission, may, at the option of the Governor, with respect to the duties imposed by this act, be exercised by the assistant director of the Budget.

Certain duties
of Governor to
devolve upon
Assistant Direc-
tor of Budget

SEC. 8. The Commission is hereby authorized to prescribe rules and regulations for the purpose of carrying out the power herein vested in it.

Rules and regu-
lations of
Commission.

SEC. 9. Immediately after the ratification of this act the Secretary of State shall cause to be printed in pamphlet form at least one thousand copies thereof, and shall cause one of such

Printing and
distributing of
Act by Secretary
of State.

pamphlets to be mailed to the chairman of the governing body or board of all local units in North Carolina authorized to issue bonds or notes.

Conflicting
laws repealed.

SEC. 10. That all laws and parts of laws in conflict with this act, be and the same are hereby repealed.

SEC. 11. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 278

AN ACT TO AMEND AND SUPPLEMENT CHAPTER 51, OF THE PUBLIC LAWS OF 1927, KNOWN AS THE NORTH CAROLINA GAME LAW, AS AMENDED BY CHAPTER 250, OF THE PUBLIC LAWS OF 1927, SO AS TO PROVIDE FOR A UNIFORM SEASON FOR QUAIL, TURKEY AND RABBIT, TO AUTHORIZE THE BOARD OF CONSERVATION AND DEVELOPMENT TO REGULATE THE HUNTING OF VARIOUS SPECIES OF GAME, TO AUTHORIZE THE BOARD OF CONSERVATION AND DEVELOPMENT TO MAKE REGULATIONS RESPECTING LICENSES AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Section 15,
chapter 51,
Public Laws
1927, amended.

Changing open
season on
certain game.

Section 4,
chapter 250,
Public Laws
1927, amended.

Section 27,
chapter 51,
amended.

Cost of resident
hunting licenses.

SECTION 1. That section fifteen, of the said chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended, by inserting after the twelfth line thereof after the word "taken" and before the word "but" the following: "To change the open season for rabbits and bears in any and all counties and districts of the State to hunting with gun and dogs, or for any other mode of taking, irrespective of the first and last dates of such open seasons for bears and rabbits as are herein fixed."

SEC. 2. That section four, of chapter two hundred and fifty, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended, by striking from said section in the first line thereof, the words "twenty-seven" and inserting in lieu thereof, the words "twenty-six", to the end that section twenty-seven, of chapter fifty-one shall be valid and of full force and effect as enacted.

SEC. 3. That section twenty-seven, of chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended, by striking from line twenty thereof, after the word "county," the following: "For which said license is issued, as authorized by this act", and inserting in lieu thereof the following: "Of his residence, or shall pay to the officer or person issuing the license, the sum of three dollars (\$3.00), as a license fee, and the sum of twenty-five cents (\$.25) as a fee to the officer or other person

other than the State Game Warden, for issuing the same, and shall obtain a resident State hunting license, which shall entitle him to take game birds and animals in counties other than the county of his residence, and in the State at large, as authorized by this act;" by striking from line eleven, of said section, the word "shall" and inserting in lieu thereof, the word "may"; by inserting in line thirty-two, after the word "act" and before the word "provided", the following: "On and after the first day of August one thousand nine hundred and twenty-nine, any person who shall at any time take fur-bearing animals by trapping, shall take out and shall annually procure a trapper's license, and shall pay therefor the sum of two dollars (\$2.00) as a license fee, and the sum of twenty-five cents (\$.25) as a fee to the officer or person other than the State Game Warden, for issuing the same, and shall obtain a license which shall permit him to trap in the county of his residence, or, shall pay the sum of three dollars (\$3.00) as a license fee and the sum of twenty-five cents (\$.25) as a fee to the officer or person other than the State Game Warden, for issuing the same, and shall obtain a license which shall entitle him to trap in the counties other than that of his residence and in the State at large. Said applicant, if a non-resident of this State, or a resident of less than six months, or an alien, shall pay to the officer or person issuing the license, the sum of twenty-five dollars (\$25.00) as a license fee, and the sum of twenty-five cents (\$.25) as a fee to the officer or person, other than the State Game Warden, for issuing the license, and shall obtain a non-resident trapper's license, which shall entitle him to trap in the State at large. Trapping licenses shall be issued on forms to be provided by the State Game Warden, and shall be distinguished from the general hunting licenses above provided. The manner of taking fur-bearing animals by trapping, shall be as provided in the said North Carolina Game Law, as amended, and the proceeds from the sale of trapping licenses shall be subject to the disposition made in said law, as amended. Any person acting for hire as a hunting guide shall obtain a guide's license, and shall pay therefor a license fee in an amount not to exceed the sum of ten dollars (\$10.00), the Board of Conservation and Development being hereby authorized and empowered to provide classifications, and to fix fees within said limit as to class. The Board of Conservation and Development is hereby authorized and empowered to prescribe rules and make regulations respecting the duties of guides, to require that guides take an oath to abide by the game laws of the State, and to rescind the license of any guide convicted of violating the game law of the State. The Board of Conservation and Development is hereby author-

Cost of trapper's
licenses for
residents.

Cost of such
licenses for non-
residents.

Licenses for
hunters' guides

Classification
of guides by
Department of
Conservation and
Development.
Oath of guides.

Combination
licenses for
hunting and
trapping.

ized and empowered to issue combination licenses for hunting and trapping, and for hunting and fishing, which said combination license may be for an amount less than the total of the trapping and hunting, or hunting and fishing, licenses when purchased separately. Such combination licenses shall show upon the face thereof the amount allocated to hunting and the amount to trapping or fishing, as the case may be, and the amount shown as allocated to fishing, shall be disposed of as by law provided for the funds derived from the sale of fishing licenses, and the amounts shown for hunting and trapping shall be disposed of according to the provisions of this act, as amended."

Section 29,
chapter 51,
amended.

SEC. 4. That section twenty-nine of chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out in the second line thereof the word "April" and inserting in lieu thereof the word "August".

Section 32,
chapter 51,
amended.

SEC. 5. That section thirty-two, of chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended, by striking therefrom the open seasons as now appearing for quail, turkey, rabbit, dove, squirrel, raccoon, opossum, skunk, mink, otter and muskrat, and inserting in lieu thereof the following:

Open season on
certain game.

Quail. November twentieth to February fifteenth.

Turkey. November twentieth to February fifteenth.

Rabbit. November twentieth to February fifteenth.

Dove. November twentieth to January thirty-first.

Squirrel. In all counties of the State east of, and including Person, Orange, Chatham, Moore, Richmond and Scotland Counties, October fifteenth to January fifteenth.

In all counties of the State west of, Person, Orange, Chatham, Moore, Richmond and Scotland Counties, September fifteenth to January first.

Taking of doe
prohibited for
two years, be-
ginning
September 1,
1929.

The season for taking doe in all counties of North Carolina shall be closed for two years, beginning September first, one thousand nine hundred and twenty-nine, and in the taking of deer in the absence of complete proof and identity as to the sex of same, it shall be presumed that the same are doe and the possession of deer with sex unidentified shall be prima facie evidence that the same are doe.

Mink, skunk, otter, muskrat, raccoon and opossum.

In all counties of the State east of, and including, Person, Orange, Chatham, Moore, Richmond, and Scotland Counties, November fifteenth to February fifteenth.

In all counties of the State west of Person, Orange, Chatham, Moore, Richmond and Scotland Counties, November first to February fifteenth."

Provided, that the open season for opossum shall be October fifteenth to February fifteenth in the counties of Cherokee, Clay, Graham, Swain, Transylvania, Madison, Buncombe, Henderson, Yancey, McDowell, Rutherford, Polk, Mitchell, Avery, Burke, Cleveland, Gaston, Lincoln, Catawba, Caldwell, Watauga, Ashe, Wilkes, Alleghany, Alexander, Iredell, Mecklenburg, Surry, Yadkin, Davie, Rowan, Cabarrus, Union, Stokes, Forsythe, Davidson, Stanley, Anson, Rockingham, Guilford, Randolph, Montgomery, Richmond, Caswell, Alamance, and Lee.

Open season on opossum in certain counties.

SEC. 6. That section thirty-six of chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended and supplemented by adding at the end thereof, the following: "The Board of Conservation and Development shall have, and is hereby given, full power and authority to make regulations defining the manner of taking fur-bearing animals by steel traps, and to prohibit the use of steel traps in any county or districts of the State when it shall appear necessary and advisable by the said Board so to do, after petition and hearing, as provided in section fifteen, of the said chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven. Any person who shall cut down den trees in taking game or fur-bearing animals shall be guilty of a misdemeanor."

Section 36, chapter 51, amended.

Board of Conservation and Development to have supervision over taking of fur-bearing animals and to make rules therefor.

Cutting down den trees made misdemeanor.

SEC. 7. That section twenty-seven of chapter fifty-one, of Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended by adding after the word "act" in line thirty-two, the following: "*Provided*, that a non-resident who holds fee simple title to lands in North Carolina, may hunt on such lands by payment of a license fee of five dollars (\$5.00) plus twenty-five cents (\$.25) for the issuing officer. Such non-resident must make a sworn application to the State Game Warden on forms provided by said Warden, setting forth the location of such lands, the non-resident's title thereto, and such other information as may be required by the Warden, and if such non-resident be a corporation, then only the non-resident president, the vice-president, the secretary-treasurer, and the directors, not to exceed seven in number, of such corporation, shall be permitted to take out a non-resident landowners hunting license, as herein provided."

Section 27, chapter 51, amended.

Non-resident owners of lands may hunt thereon by payment of license of \$5.25.

To make sworn application to State Game Warden.

Provision as to non-resident corporation.

SEC. 8. That any person who violates any of the provisions of this act shall be subject to the same punishment as provided in section forty, of chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven.

Punishment for violations of this Act.

SEC. 9. That the intent of this act is to amend and supplement the said chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven, as amended, by chapter two hundred and fifty, of the Public Laws of one

Intent of Act.

Conflicting
laws repealed,
but Public-Local
laws preserved.

thousand nine hundred and twenty-seven, and shall be taken and considered as a part thereon as fully as though written therein, except as amendatory thereof, and for said latter purpose, all laws and clauses of laws in conflict with the provisions of this act are hereby repealed: *Provided*, this act shall in no way alter, change or affect any local or Public-Local Game Act passed at this session of the General Assembly, but all such acts shall remain in full force and effect.

SEC. 10. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 279

AN ACT TO AMEND SECTION 7330 OF THE CONSOLIDATED STATUTES AS AMENDED BY SECTION 4, CHAPTER 306, PUBLIC LAWS 1925, REGARDING THE APPOINTMENT OF THE BOARD OF MANAGERS OF THE STATE HOME AND INDUSTRIAL SCHOOL FOR GIRLS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 7330
and chapter 306,
Public Laws
1925, amended.

SECTION 1. That section seven thousand three hundred and thirty of Consolidated Statutes as amended by section four of chapter three hundred and six of the Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended so as to read hereafter as follows:

Appointment of
Board of
Managers for
State Home and
Industrial School
for Girls by
Governor, and
terms of office.

"7330. Board of Managers: Term of Office; the State Home and Industrial School for Girls and Women shall be under the control and management of a board of ten managers, at least five of whom shall be women, all managers shall be appointed by the Governor and the term of each manager shall be four years from and after the date of his or her appointment. Within thirty days of the ratification of this act the Governor shall appoint six managers and within six months he shall appoint the remaining four. All vacancies occurring shall be filled by the Governor. The Governor shall transmit the names of his appointees to the Senate at the next session of the General Assembly for confirmation.

Vacancy
appointments.
Confirmation
by Senate.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 280

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S INSTITUTIONS, THE VARIOUS DEPARTMENTS, BUREAUS, AND AGENCIES OF THE STATE GOVERNMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That the appropriations for the maintenance of the State's institutions, departments, bureaus, and agencies for the two fiscal years ending June thirtieth, one thousand nine hundred and thirty, and June thirtieth, one thousand nine hundred and thirty-one, respectively, be and are hereby made out of the General Fund of the State, according to the following schedule:

I. LEGISLATIVE.			Legislative Department.
	1929-30	1930-31	
1. General Assembly		\$ 191,835	
II. JUDICIARY.			Judiciary.
1. Supreme Court Justices	\$ 40,000	40,000	
2. Supreme Court, departmental ex- penses	26,000	26,000	
3. Supreme Court printing	25,000	25,000	
4. Superior Courts, judges	227,400	227,400	
5. Superior Courts, solicitors	105,000	105,000	
6. Judicial Conference	1,500	1,500	
III. EXECUTIVE.			Executive Department.
1. Governor's Office	19,000	19,000	
2. Executive Counsel	10,560	10,685	
3. Salary and Wage Commission....	3,300	3,300	
4. The Budget Bureau	33,000	33,000	—
5. Division Purchase and Printing...	21,450	21,450	
6. Secretary of State.....	23,180	23,950	
7. State Auditor	48,015	47,315	
8. State Treasurer	36,215	35,365	
9. Attorney General	18,400	19,350	
IV. ADMINISTRATIVE.			Administrative Department.
1. Adjutant General	157,300	157,300	
2. Board Public Buildings and Grounds:			
(1) Buildings and Grounds ...	128,090	110,560	
(2) Capitol Grounds	21,000		
(3) Governor's Mansion	12,950	12,950	
3. (1) Corporation Commission..	69,990	69,500	
(2) Special Rate Work	36,000	36,000	

		1929-30	1930-31
	(3) Transportation Advisory Commission	5,000	
4.	(1) Charities and Public Welfare	36,600	36,600
	(2) Mothers' Aid	50,000	50,000
5.	Public Instruction:		
	(1) Administration and Supervision	130,290	130,290
	(2) Equalization Board	6,500,000	6,500,000
	(3) Farm Life Schools	25,000	25,000
	(4) Vocational Education	175,000	175,000
	(5) Industrial Rehabilitation.	15,000	15,000
6.	Child Welfare Commission	32,900	32,900
7.	Conservation and Development...	101,005	101,005
8.	(1) State Board of Health ...	486,470	486,470
	(2) Orthopedic Clinics	5,000	10,000
9.	Historical Commission	36,640	39,340
10.	Insurance Department	114,380	115,380
11.	Department of Labor and Printing	29,715	29,840
12.	State Library	12,525	12,525
13.	(1) Revenue Department	176,965	176,965
	(2) Motor Vehicle Bureau ...	469,150	469,150
14.	Library Commission	24,900	24,900
15.	Board of Elections	9,395	9,500
16.	County Government Advisory Commission	21,500	21,500
17.	Industrial Commission	42,000	42,000
18.	Tax Commission	12,500	12,500

Miscellaneous.

V. MISCELLANEOUS

1.	Fugitives from Justice	6,000	6,000
2.	Indemnity Diseased Slaughtered Livestock	5,000	5,000
3.	Land Scrip Fund	7,500	7,500
4.	Firemen's Relief	2,500	2,500
5.	Bennett Memorial	50	50
6.	Confederate Museum	250	250
7.	Department of Conservation and Development—Fire Protection Great Smoky Mountains Park area	3,000	1,500
8.	Charles Brantley Aycock Statue in Statuary Hall of National Capitol	15,000	
9.	Confederate Reunion	25,000	
10.	Uniform Laws Conference Dues..	100	100

VI. CONTINGENCY AND EMERGENCY

Contingency
and Emergency.

1929-30

1930-31

1. To provide for contingency and emergency expenditures for any purpose authorized by law for which no specific appropriation is made, or for which inadvertently insufficient appropriation has been made hereunder—allotments to be made from this appropriation under the provisions of Section 13 of Chapter 89 of the Public Laws of 1925, or Chapter 207 of the Public Laws of 1925, or such other statutes as may be applicable.....	200,000	200,000
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VII. EDUCATIONAL INSTITUTIONS

Educational
Institutions.

1. University of North Carolina....	848,100	875,300
2. State College of Agriculture and Engineering	432,400	450,025
3. Coöperative Extension—State College	175,000	175,000
4. North Carolina College for Women	470,000	479,700
5. East Carolina Teachers' College..	204,400	204,400
6. Negro Agricultural and Technical College	65,000	65,000
7. Cullowhee State Normal School..	58,800	66,740
8. Appalachian State Normal School	69,750	71,750
9. Cherokee Indian Normal School...	27,200	28,000
10. Winston-Salem Teachers' College (colored)	51,200	51,200
11. Elizabeth City State Normal School (colored)	38,000	38,000
12. Fayetteville State Normal School (colored)	40,000	40,000
13. North Carolina College for negroes	42,750	50,250
14. North Carolina School for the Deaf	146,000	150,000
15. (1) State School for the Blind and Deaf	147,300	142,800
(2) Blind Student Aid.....	2,000	2,000

VIII. CHARITABLE AND CORRECTIONAL INSTITUTIONS

Charitable and
Correctional
Institutions.

1. State Hospital at Raleigh.....	411,250	446,500
2. State Hospital at Morganton.....	427,500	433,125
3. State Hospital at Goldsboro.....	275,400	283,500
4. Caswell Training School.....	185,120	189,700

	1929-30	1930-31
5. North Carolina Orthopedic Hospital	121,500	121,500
6. (1) North Carolina Sanatorium..	155,500	150,500
(2) Extension Bureau	30,000	30,000
7. Stonewall Jackson Training School	150,000	150,000
8. State Home and Industrial School for Girls	104,500	112,500
9. Morrison Training School.....	25,600	32,000
10. Eastern Carolina Training School	38,400	55,800
11. Industrial Farm Colony for Women	13,500	18,000
12. State's Prison	50,000	
13. (1) North Carolina Soldiers' Home	42,000	40,000
(2) Confederate Cemetery	500	500
14. Confederate Women's Home.....	14,000	14,000
15. Oxford Orphanage	30,000	30,000
16. Oxford Colored Orphanage.....	27,500	27,500
17. Efland Industrial School for Negro Girls	2,000	2,000

Pensions.

IX. PENSIONS

1. Confederate Veterans and Widows	1,200,000	1,035,000
2. Inmates Soldiers' Home.....	720	720
3. John A. Simson.....	1,200	1,200
4. W. T. Reaves.....	900	900
5. I. C. Blair	600	600
6. Olivia B. Grimes.....	600	600

Debt Service.

X. DEBT SERVICE

1. Interest on Bonds.....	2,146,445	2,166,825
2. Amortization of Debt Balance...	1,000,000	1,000,000
3. Sinking Fund Contributions.....	453,277	453,277
4. Redemption of Bonds.....	98,000	100,000
5. Expenses of Bond Sales.....	15,000	

Gasoline and Oil Inspection.

XI. GASOLINE AND OIL INSPECTION

1. Gasoline and Oil Inspection.....	70,980	69,780
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Appropriations for Department of Agriculture to come out of Agriculture Fund.

SEC. 2. That an appropriation of five hundred and ten thousand dollars (\$510,000) for the maintenance of the Department of Agriculture for the fiscal year 1929-30, and an appropriation of five hundred and twenty thousand dollars (\$520,000) for the maintenance of said Department for the fiscal year 1930-31 be, and the same are hereby, made out of the special fund designated and known as the "Agriculture Fund." These appropriations shall be budgeted in detail by the head of the Department under the authorization of the Director of the Budget by June 1, 1929. Any unexpended portions of the appropriations hereby provided for shall, at the end of the biennium, lapse into the funds from which these appropriations are made.

To be budgeted.

Unexpended balances revert to same funds.

SEC. 3. Allowances out of any of the appropriations made in this act by any and all of the State's institutions, departments, bureaus, and agencies to any of its employees for expenses on account of the use by such employees of their personal automobiles in the discharge of their official duties, shall be limited to eight cents per mile of travel.

Automobile expenses allowed to State employees limited to 8c per mile.

SEC. 4. That appropriations are made specifically for the Salary and Wage Commission, Title III-3, and for the Budget Bureau, Title III-4, of section one of this act, and are not included in the Contingency and Emergency Appropriation as heretofore provided. The cost of the audits of the offices of the State Auditor and the State Treasurer under the Executive Budget Act shall be paid out of the Contingency and Emergency Appropriation as may be necessary.

Emergency Fund not to support Salary and Wage Commission and Budget Bureau. Cost of audits to be borne by said Fund.

SEC. 5. That all expenses of every kind concerning bank examinations by the Corporation Commission be paid out of the fees collected under section two hundred and twenty-three (f) of the Consolidated Statutes, Volume Three. All laws or clauses of laws in conflict with the provisions of this section are hereby repealed.

Expenses of bank examinations to be borne by certain fees collected by Corporation Commission. Consolidated Statutes 223 (f), amended. Chapter 51, Public Laws 1927, amended. Also Chapter 60, Public Laws 1927.

SEC. 6. All moneys collected under the provisions of chapter fifty-one, Public Laws of one thousand nine hundred and twenty-seven, and all moneys collected under the provisions of chapter sixty of the Public Laws of one thousand nine hundred and twenty-seven shall be paid to the State Treasurer, who shall deposit same to the credit of the Department of Conservation and Development, and the same shall be expended by said Department in the work of conservation and promotion of game and inland fisheries and in the work of forest-fire protection, in so far as said forest fire protection involves the conservation of game and inland fisheries. The budget for the expenditure of said fund shall be made up by the Director of the Department, under authorization of the Director of the Budget, by June first, one thousand nine hundred and twenty-nine: *Provided*, not more than fifty per cent (50%) of said fund shall be expended for administration, personal service, and travel in enforcement. All laws or clauses of laws in conflict with the provisions of this section are hereby repealed.

Application of certain funds by Department of Conservation and Development.

Budget for such expenditures.

Not more than 50% to be expended for administration.

SEC. 7. That the cost of any and all audits made by the State Auditor of the books and accounts of the State Highway Commission, under chapter two, section twenty-four, Public Laws of one thousand nine hundred and twenty-one, shall be paid out of the funds of the State Highway Commission. Such audits shall be made by the State Auditor by regular members of his auditing staff.

Chapter 2, section 24, Public Laws 1921, amended.

Audits of books of State Highway Commission to be borne by Highway funds. Cost of printing and insurance, how paid.

SEC. 8. The cost of printing and fire insurance of any State department, bureau, or agency whose printing is covered by

the State printing contract shall be paid for upon bills rendered and approved by the Commissioner of Labor and Printing. The insurance of any department, institution, bureau, or agency shall be paid for upon bills rendered to and approved by the Commissioner of Insurance. All insurance shall be effected and supervised by the said Commissioner of Insurance as is now provided by law.

Application of certain funds for relief of families of prisoners in State's Prison.

SEC. 9. Twelve thousand and five hundred dollars (\$12,500) of the appropriation made to the State Board of Charities and Public Welfare for Mothers' Aid under Title IV-4-(2), of section one of this act, shall be expended by the State Board of Charities and Public Welfare exclusively for the aid of suffering families of prisoners confined in the State's Penitentiary or other penal institutions of the State, or of the various counties of the State, said sum to be expended for said purpose under the same supervision as other funds of the Mothers' Aid Fund are expended; *provided*, two thousand and five hundred dollars (\$2,500) of this amount may be expended by the State Board of Charities and Public Welfare in aid of suffering families of prisoners confined in the State's Penitentiary or other penal institutions of the State under such rules and regulations as said Board shall prescribe.

Certain expenditures from Equalizing Fund.

SEC. 10. The appropriation made for an equalizing fund under Title IV-5-(2) of section one of this act is intended to include appropriations for other State aid for each year of the biennium as follows:

Teacher Training\$52,000
Rural Libraries 10,000

Changes in such expenditures.

Transfers or changes may be made between these objects by the Director of the Budget upon request in writing by the Superintendent of Public Instruction.

Rural high school aid and rural supervision.

Rural high school aid and rural school supervision may be provided out of the Equalizing Fund, in the discretion and under the direction of the State Board of Equalization.

Application of funds for school medical inspection by State Board of Health.

SEC. 11. Fifty-eight thousand nine hundred and eighty dollars (\$58,980) of the appropriation made to the State Board of Health under Title IV-8-(1) of section one of this act shall be administered and disbursed each year of the biennium for school medical inspection under rules and regulations approved by the State Superintendent of Public Instruction.

Appropriation for maternity and infancy aid to be reduced by whatever Federal funds are available.

SEC. 12. The appropriation to the State Board of Health under Title IV-8-(1), of section one, of this act, includes an appropriation of fifty thousand five hundred and eighty dollars (\$50,580) for each year of the biennium to the Bureau of Maternity and Infancy of said board. This bureau has in the past been receiving certain funds from the Federal Government under the provisions of the "Act for Promotion of Welfare of

Maternity and Infancy and Other Purposes," being Act Public ninety-seven of the Congress of the United States. The appropriations from the Federal Government under the terms of the said act ended with the closing of the present fiscal year, and will not be longer available unless a new appropriation for the said purpose will be made by the said Congress of the United States. In the event that a new appropriation shall be made by the Congress of the United States, then the appropriation of fifty thousand five hundred and eighty dollars for each year of the biennium to the said Bureau of Maternity and Infancy shall be reduced by the amounts received from the Federal Government; *provided*, the appropriation shall not be reduced below the amount necessary to meet any funds available from the Federal Government.

SEC. 13. Nine thousand and five hundred dollars (\$9,500) of the appropriation made to the Department of Labor and Printing under Title IV-11 of section one of this act for each year of the biennium shall be used and expended for the salary and expenses of a service officer to assist veterans of the World War.

Department of Labor and Printing to furnish service officer to assist veterans of World War.

SEC. 14. The appropriations of four hundred and sixty-nine thousand one hundred and fifty dollars (\$469,150) for each year of the biennium made to the Department of Revenue for the Motor Vehicle Bureau under Title IV-13-(2) of section one of this act shall be paid out of the State Highway Maintenance Fund, and shall include forty thousand dollars (\$40,000) for each year of the biennium for use by the Department of Revenue for administration purposes.

Certain appropriations to Revenue Department to come from Highway Maintenance Fund.

SEC. 15. The appropriations made to the North Carolina School for the Deaf under Title VII-14 in section one of this act includes provision for costs of clothing, transportation, etc., of indigent pupils, and the appropriations made to the School for Deaf and Blind under Title VII-15-(1) of section one of this act includes provision for the cost of clothing, transportation, etc., of indigent pupils. The institutions referred to shall be reimbursed for these items by the counties liable therefor under the provisions of the statute.

Appropriations to School for the Deaf includes cost of clothing and transportation of indigent children.

Also as to School for the Deaf and Blind. Institutions to be reimbursed by counties.

SEC. 16. The appropriation of fifty thousand dollars (\$50,000) made State's Prison under Title VIII-12 of section one of this act is contingent that the receipts of the institution which are reserved to its use shall be insufficient for the maintenance of said institution. Such receipts shall be paid over by the institution to the State Treasurer under the provisions of the Daily Deposit Act, and shall be placed by the State Treasurer to the credit of the State's Prison and paid out for the maintenance of said institution upon proper warrants issued

Maintenance appropriation to State's Prison contingent upon lack of sufficient receipts therefor.

by the State Auditor as is now provided by law for like expenditures of other departments and institutions.

Reimbursement
by Prison of any
amount of
appropriation
used.

In the event it shall be necessary for the State's Prison to use any part of this appropriation of fifty thousand dollars, all amounts so expended shall be reimbursed to such fund when the receipts of the institution will justify the same, to the end that such fund shall remain and continue a revolving fund for the use and benefit of the State's Prison under the terms of this appropriation during the biennium.

Division into
two parts of
appropriation
to Confederate
Veterans.

SEC. 17. Appropriations to the Confederate Veterans made under Title IX-1 of section one of this act shall be for each year of the biennium divided into two parts, and apportioned as follows:

First, for pay-
ment of pensions
to Confederate
soldiers.

(a) Seven hundred and three thousand and three hundred dollars (\$703,300) for the first year of the biennium, and five hundred eighty-seven thousand and three hundred dollars (\$587,300) for the second year of the biennium for pensions to Confederate Soldiers.

Second, for pay-
ment of pensions
to widows of
such soldiers.

(b) Four hundred ninety-six thousand and seven hundred dollars (\$496,700) for the first year of the biennium and four hundred forty-seven thousand and seven hundred dollars (\$447,700) for the second year of the biennium for pensions to widows of Confederate soldiers.

Pensions to be
apportioned by
State Auditor
according to
classifications.

The State Auditor shall apportion the amounts herein appropriated and apportioned among the Confederate soldiers and widows of Confederate soldiers listed on the pension roll according to their various classes on the fifteenth day of December and of June of each year of the biennium, and the amounts of all pension warrants returned unpaid because of the death of pensioner or pensioners before the said apportionment by the State Auditor is made, or because for any other reason there is no one entitled to receive the same, shall lapse and revert to the General Fund of the State and become applicable to other appropriations for the biennium: *Provided*, in the event the amount appropriated under sub-section (a) of this section for the second year of the biennium is not sufficient to pay the amounts specified to be paid to Confederate veterans for that year, then and in that event any surplus remaining from the first year of the biennium may be used to supply the deficit: *Provided*, in the event the amount appropriated under sub-section (b) of this section for the second year of the biennium is not sufficient to pay the amounts specified to be paid to widows of Confederate soldiers for that year, then and in that event any surplus remaining from the first year of the biennium may be used to supply the deficit.

Unpaid warrants
to revert to
General Fund.

Transfer of
funds from first
year to second
year.

Pensions of
colored laborers
and servants.

Colored laborers and servants now drawing pensions out of the fund appropriated to Confederate Veterans as well as any

others who may hereafter become entitled to such pensions, shall be paid out of the Confederate Pension Funds as the State Board of Pensions shall designate.

SEC. 17½. That in addition to the appropriations made in section one of this act there is appropriated out of any unexpended balance in the General Fund the sum of two hundred and seventy-two thousand dollars (\$272,000) for pensions for Confederate veterans and widows and this sum or so much thereof as shall be necessary shall be available to supplement the appropriation made for this purpose by the General Assembly of nineteen hundred and twenty-seven, so as to make provision for each pensioner sharing in these funds to receive the same amount during the last half of the present fiscal year as was received by such pensioner for the first half of the fiscal year.

Deficit in pension to be made up by unexpended balance in General Fund, up to \$272,000.

That hereafter the State Auditor shall, thirty days before the date for the issuance of pension warrants to Confederate veterans and widows, submit to the Governor a statement of the number, or if the Governor requires it, a full list of the pensioners, of each class entitled to share in the pension fund together with a statement of the amount appropriated and available for payment of such pensions. The Governor shall, within twenty days, certify to the State Auditor and to the State Treasurer the amounts which shall be paid to pensioners in each class, and no pension warrants not in accord with the Governor's certification shall be issued by the State Auditor or paid by the State Treasurer.

Submission by Auditor of a statement of pensions before paying same for approval of Governor.

SEC. 18. The appropriation for co-operative extension work provided for in Title VII-3 of section one of this act is made to meet the State's share of the funds provided by the Smith-Lever Act of Congress and to further promote agricultural work.

Appropriation for co-operative extension work in agriculture.

SEC. 19. The appropriation made to the colored orphanage at Oxford under Title VIII-16 of section one of this act shall be available only if and when the expenditure of said appropriation shall be recommended by the Trustees of said institution appointed by the Governor of the State, and the expenditure of such appropriation when expended shall be under the supervision of said Trustees.

Appropriation to colored orphanage at Oxford not to be available till recommended by its board of trustees.

SEC. 20. The appropriation for gasoline and oil inspection under Title XI-1 of section one of this act is in lieu of the authorizations under sections four thousand eight hundred and fifty-seven and four thousand eight hundred and fifty-eight of the Consolidated Statutes—and said sections four thousand eight hundred and fifty-seven and four thousand eight hundred and fifty-eight are hereby repealed. Gasoline and oil inspection shall be combined, and shall be one organization in activities,

Consolidated Statutes 4857 and 4858, repealed.
Gasoline and oil inspection combined.
Fund for such inspection.

accounting and reporting and as heretofore under the Department of Agriculture. All moneys received under article fourteen of chapter eighty-four of the Consolidated Statutes shall be paid into the State Treasury, as now provided by law, and kept as a distinct fund, to be styled "The Gasoline and Oil Inspection Fund," and the amounts remaining in such fund at June thirtieth and December thirty-first of each year shall be turned over to the General Fund by the State Treasurer.

SEC. 21. The Director of the Budget is authorized and directed to allot the sum of four thousand two hundred sixty-seven and 73/100 dollars (\$4,267.73), with interest at the rate of six per cent per annum from December fifteenth, one thousand nine hundred and twenty-seven, until March first, one thousand nine hundred and twenty-nine, out of the whole appropriation to the State Auditor, Title III-4, section one of chapter seventy-nine of the Public Laws of 1927, to provide for the liquidation of a claim of the Mitchell Printing Company, arising out of the printing of the pension rolls in one thousand nine hundred and twenty-seven.

SEC. 22. That the appropriation to the Department of Conservation and Development under chapter two hundred and thirty-six of the Public Laws of one thousand nine hundred and twenty-seven may be available notwithstanding the "proviso" in section two of the said chapter, the said "proviso" being, and is hereby repealed; that such amounts as may be necessary, not to exceed twenty-five thousand dollars (\$25,000), may be available out of this appropriation and to provide for the liquidation of claims arising out of the purchase of a boat by the Department of Conservation and Development for use in its commercial or coastal fisheries activities.

SEC. 23. Except as herein otherwise provided, the provisions of the Executive Budget Act shall remain in full force and effect.

SEC. 24. This act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 281

AN ACT TO AMEND SECTION 5083 OF THE CONSOLIDATED STATUTES RELATIVE TO SALE OF SEED-COTTON OR PEANUTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand eighty-three of the Consolidated Statutes, relative to sale of seed-cotton or peanuts, be and the same is hereby amended by inserting after the word "the" and before the word "person" in line five, the words

Claim of Mitchell
Printing Com-
pany for
printing pension
rolls liquidated.

Chapter 236,
Public Laws
1927, amended.

Boat purchased
by Department
of Conservation
and Development
paid for.

Executive
Budget Act
retained.

Consolidated
Statutes 5083,
amended.

"true name of the"; and by inserting after the words "received" and before the word "the" in line six the words "and that he is the owner thereof."

Sale of seed-cotton and peanuts.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 282

AN ACT TO PROVIDE FOR A SPECIAL STUDY OF THE FOREST, CUTOVER, OPEN AND SHORE LANDS OF NORTH CAROLINA WITH THE OBJECT OF RECOMMENDING TO THE NEXT REGULAR SESSION OF THE GENERAL ASSEMBLY A PUBLIC POLICY LOOKING TO THE SELECTION AND ULTIMATE ACQUISITION OF AREAS WHICH SHOULD BE STATE-OWNED OR CONTROLLED FOR THE PRODUCTION OF TIMBER AND THE PERMANENT USE AND BENEFIT OF THE PUBLIC.

Whereas, the forest area of North Carolina comprising approximately twenty-one million acres, is one of our most valuable and essential natural resources; and

Preamble.

Whereas, nearly all this forest area has been more or less cutover, leaving large areas in a denuded and non-productive condition with little prospect of a second crop, thereby threatening the welfare and permanence of our varied and valuable industries dependent upon wood; and

Whereas, there are in this State so many different forest types presenting so many various problems in forest management for which knowledge and advice is needed by the owners and the public which can only be secured by experiment and given by demonstration on publicly owned and administered lands; and

Whereas, such State owned forest and shore lands would not only be of great educational and recreational value but would yield increasing revenue from the sale of timber and the use of privileges; *now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That the General Assembly of North Carolina do hereby formulate and endorse the following policy and program relating to the forest, cutover, open, shore and marsh lands of the State both privately and publicly owned:

State program relating to forests.

(a) That such lands, as soon as possible be brought up to and maintained at their highest productive use, for timber or

Brought up to high productivity.

other forest products, for recreation, education, stream protection or other public benefits;

(b) That the State should plan to retain, or acquire by gift or purchase, certain lands which might be classed as follows:

Ownership by
State of certain
lands.

Cutover lands.

1. Forested or cutover land with young growth and some possibilities of production, suitable for State Forests, for timber production, for demonstration in forestry methods, and for experiments in forest management. Such areas to be located in the different counties and containing the varied conditions of soil, drainage, climate, cover types and topography necessary for such public uses.

Lands suitable
for game
refuges.

2. Lands suitably located and specially adapted for use as game refuges, public hunting grounds, and other uses contemplated in the game and inland fisheries laws.

Lake lands.

3. Lands surrounding the State Lakes which are or may become necessary for the proper administration of said Lakes for the future protection of the public's interest.

Marsh lands.

4. Shore or marsh lands bordering the ocean, sounds or rivers specially suitable for wild life refuges, public hunting grounds, camping or other public uses.

Scenic areas.

5. Specially scenic areas containing waterfalls, high mountain peaks, unique forest or other growth, or other areas of outstanding interest or beauty of primary public value.

Historical lands.

6. Lands containing unique historic or sentimental value, Indian mounds or early settlements.

Study of lands
by Department
of Conservation
and Develop-
ment.

SEC. 2. That the State of North Carolina through its Department of Conservation and Development make a study of such lands with the object of determining their location, condition, ownership and present value, and report, with recommendations to the Governor and the next General Assembly so that if advisable legislation designed to initiate such a land policy may be enacted.

Recommen-
dations to next
General
Assembly.

Co-operation
with other
agencies.

SEC. 3. That agents of said Department working under the direction of the Board of Conservation and Development are hereby authorized to co-operate with other State, Federal, County or other public and private agencies in carrying out this study, and that with the approval of said Board options may be taken for consideration of the next General Assembly.

Options.

SEC. 4. This Act shall be in effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 283

AN ACT TO PROVIDE FOR UNIFORM HIGH SCHOOL TEXTBOOKS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. When the State Committee on high school textbooks makes its report and recommendation to the State Board of Education as provided in the Consolidated Statutes, sections five thousand seven hundred twenty-six, five thousand seven hundred twenty-seven and other sections amendatory and relating thereto, it shall be the duty of the State Board of Education to adopt a multiple list of high school textbooks for use in all public high schools in the State of North Carolina.

Consolidated Statutes 5726 and 5727, amended.

Adoption of multiple list of high school texts.

SEC. 2. The contract retail price of all high school textbooks shall be printed on the books in the same manner in which the price is printed on all elementary textbooks.

Contract retail price to be printed on texts.

SEC. 3. All rules and regulations governing the adoption of elementary textbooks shall prevail in the adoption of high school textbooks.

Rules in elementary adoptions to govern.

SEC. 4. The State Board of Education shall have power to fix the number of high school textbooks to be placed upon the multiple list.

Number of texts to be placed upon multiple list.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 284

AN ACT TO AMEND SECTION 6332 OF THE CONSOLIDATED STATUTES PERTAINING TO INCREASE IN CAPITAL STOCK OF DOMESTIC INSURANCE COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand three hundred thirty-two of the Consolidated Statutes be amended by substituting for the word "ten" in line three (3) thereof, the words "twenty-five"; by substituting for the words "twenty-five" in line six (6) thereof, the word "fifty," by substituting for the word "fifty" in line nine (9) thereof, the words "one hundred"; by substituting for the words "twenty-five" in lines eleven and twelve (11 and 12) thereof, the word "fifty."

Consolidated Statutes 6332, amended.

Increasing capital stock of insurance companies.

Conflicting
laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 285

AN ACT TO AMEND SECTIONS 2807, AND 2808 OF THE CONSOLIDATED STATUTES RELATING TO MUNICIPAL WATER AND LIGHT PLANTS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 2807,
amended.

SECTION 1. That section two thousand eight hundred seven, of the Consolidated Statutes be and the same is hereby amended by inserting between the words "citizens" and "but" in line three of said section the following: "And to any person, firm or corporation desiring the same outside the corporate limits, where the service is available."

Municipal water
and light plants.
Service outside
corporation.
Consolidated
Statutes 2808,
amended.

SEC. 2. That section two thousand eight hundred eight of the Consolidated Statutes be and the same is hereby amended by adding at the end of said section the following:

Different rate
for.

"*Provided, however,* that for service supplied outside the corporate limits of the city, the governing body, board or body having such waterworks or lighting system in charge, may fix a different rate from that charged within the corporate limits, with the same exemption from liability by the city or town as is contained in section two thousand eight hundred seven."

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 286

AN ACT TO AMEND SECTION 6063 OF THE CONSOLIDATED STATUTES RELATING TO THE FIREMEN'S RELIEF FUND.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 6063,
amended.

SECTION 1. That section six thousand sixty-three of the Consolidated Statutes be amended by striking out the word "incorporated" in line two (2) thereof, after the word "any" and before the word "town."

Firemen's
Relief Fund.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 287

AN ACT TO AMEND SECTION 208, OF THE CONSOLIDATED STATUTES, RELATING TO PROCEEDINGS FOR DISBARMENT OF ATTORNEYS-AT-LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section two hundred eight of the Consolidated Statutes of North Carolina, be and the same is hereby amended by adding at the end thereof the following:

Consolidated
Statutes 208,
amended.

"*Provided*, that the judge residing in or holding courts of any district may, in his discretion, institute an investigation into any reported cause for the disbarment or suspension of any attorney-at-law practicing in such district; and, for such purpose, the judge is empowered to appoint not less than three nor more than five commissioners, who shall be duly licensed and practicing attorneys of said district, with power and authority to compel the attendance of and examine witnesses with reference to the reported cause for disbarment."

Superior Court
Judge to inves-
tigate causes
for disbarment
of attorneys.

Commissioners
to be appointed
to conduct
investigation.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 288

AN ACT TO AUTHORIZE THE CO-OPERATION BY THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT WITH THE FEDERAL POWER COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That all sums payable to the State of North Carolina by the Treasurer of the United States of America under the provisions of section seventeen and other sections of the Federal Water Power Act shall be paid to the account of the State Department of Conservation and Development as the authorized agent of the State for receipt of said payments.

Department of
Conservation
and Develop-
ment author-
ized to receive funds
from Federal
Power Com-
mission.

SEC. 2. That such sums mentioned in section one of this act shall be used by the Department of Conservation and Development in prosecuting investigations for the utilization and development of the water resources of the State.

Expenditure of
for water power
development.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 289

AN ACT TO PROVIDE FOR THE ADMISSION IN EVIDENCE OF CERTAIN CERTIFICATES UNDER SEAL OF THE STATE INSURANCE DEPARTMENT.

The General Assembly of North Carolina do enact:

Certificate of Insurance Commissioner that any company is licensed admissible in evidence.

SECTION 1. In any case or controversy arising in any court of original jurisdiction within this State wherein it is necessary to establish the question as to whether any insurance or other corporation or agent thereof is or has been licensed by the State Insurance Department to do business in this State, the certificate of the Insurance Commissioner under the seal of his office shall be admissible in evidence as proof as such corporation or agent's authority as conferred by the State Insurance Department.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 290

AN ACT TO VALIDATE CERTAIN JUDGMENTS IN ACTIONS FOR DIVORCE ABSOLUTE RENDERED PRIOR TO JANUARY 1, 1927.

The General Assembly of North Carolina do enact:

Certain judgments for absolute divorce validated.

SECTION 1. That in all cases upon an action for a divorce absolute, where the plaintiff had caused to be served upon the defendant in person a legal summons, and such defendant answered such summons, whether by verified complaint or unverified complaint, and where the trial of said action was duly and legally had in all other respects and judgment rendered by a Judge of the Superior Court upon issues answered by a judge and jury, in accordance with law, be and the same are hereby declared to have the same force and effect as any judgment upon an action for divorce otherwise had legally and regularly.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 291

AN ACT TO AMEND SECTION 5016 OF THE CONSOLIDATED STATUTES REGARDING THE ELECTION OF COUNTY SUPERINTENDENTS OF PUBLIC WELFARE.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand sixteen of Consolidated Statutes be and the same is hereby amended by striking out the words "second Monday in July, nineteen hundred and twenty-one, and on the second Monday in July," in lines one and two of said section and inserting in lieu thereof the words "first Monday in June, nineteen hundred and twenty-nine, and on the first Monday in June"; and by inserting before the word "No" in line eleven the words "The person so elected superintendent of public welfare shall begin his work on the first Monday in July; but."

Consolidated Statutes 5016, amended.

Election of county superintendents of public welfare.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 292

AN ACT TO AUTHORIZE THE BOARD OF DIRECTORS OF THE STATE'S PRISON TO HAVE MONTHLY INSPECTION MADE OF MINES IN WHICH THE STATE CONVICTS ARE EMPLOYED.

The General Assembly of North Carolina do enact:

SECTION 1. That the board of directors of the State's Prison is hereby authorized, in its discretion, to have monthly inspection made of all mines in North Carolina in which State convicts are or may be employed and to employ for this purpose the services of an accredited mine inspector approved by the United States Bureau of Mines.

Monthly inspection of mines where State convicts are employed. Approved mine inspector.

SEC. 2. That in order to carry out the provision of section one hereof, the said board of directors of the State's Prison is authorized to expend not more than twenty-five hundred dollars of any moneys in the hands of the State Treasurer to the credit of the State's Prison, not otherwise appropriated.

Appropriation of \$2,500 for purpose.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 293

AN ACT TO PLACE AND ERECT IN STATUARY HALL, WASHINGTON, D. C., A STATUE OF CHARLES BRANTLEY AYCOCK TO COMMEMORATE HIS FAME AND SERVICE AS A GREAT NORTH CAROLINIAN.

The General Assembly of North Carolina do enact:

Statue of C. B. Aycock to be placed in Statuary Hall.

SECTION 1. That there shall be erected and placed in Statuary Hall, Washington, D. C., a statue of Charles Brantley Aycock, former Governor of North Carolina, to commemorate his fame and services as a great North Carolinian.

Aycock Statue Commission created, composed of Governor and six citizens.

SEC. 2. That there is hereby created a commission composed of the Governor of North Carolina, who shall be chairman, and six citizens of the State who shall be appointed by the Governor, known as the Aycock Statue Commission, and said Commission is hereby authorized and directed to have said statue placed and erected, and make all necessary arrangements for its acceptance by the Congress of the United States.

Not to receive any compensation.

SEC. 3. No member of the Commission shall receive any compensation.

Appropriation of \$15,000 for statue.

SEC. 4. The said Commission is authorized to expend for the purposes of this act the sum of fifteen thousand (\$15,000.00) dollars made for "Charles Brantley Aycock Statue" in the general appropriation act of one thousand nine hundred twenty-nine.

SEC. 5. That this act shall be in effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 294

AN ACT TO REPEAL SUBSECTION (2) OF SUBSECTION 2 OF SECTION 4760 OF CONSOLIDATED STATUTES OF 1919 AND TO PROVIDE A SUBSTITUTE THEREFOR.

The General Assembly of North Carolina do enact:

Consolidated Statutes 4760, amended.

SECTION 1. That subsection (2) of subsection two of section four thousand seven hundred sixty of the Consolidated Statutes of 1919 is hereby repealed and the following is adopted in place thereof or substituted, therefor: "If it be labeled or branded so as to deceive or mislead the purchaser, or purport to be a foreign product when not so, or if the contents of the package as originally put up shall have been removed in whole or in part, and other contents shall have been placed in such package, or it if fail to bear a statement on the label of the quantity or proportion of any morphine, opium, cocaine, heroin, alpha or beta eucaine, chloroform, cannabis indica,

New subsec. 2 of subsec. 2.

Misbranded foods.

Proportion of drugs.

chloral hydrate, or acetanilide, or any derivative or preparation of any such substances contained therein, or if it contains any acid reacting compound of aluminum and the presence of same is not plainly stated on the principal label of the package by the use of the common name alum. That all cans, jars, or other packages containing canned meats intended for food shall have printed on the label thereof the correct data on which said food product was canned or put into said package, as provided in the National Pure Food Law."

SEC. 2. That all laws and clauses of laws in conflict with this are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 295

AN ACT TO AUTHORIZE THE ISSUANCE OF BONDS OF THE STATE FOR THE PERMANENT IMPROVEMENT OF STATE INSTITUTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall be known as "The Institutions Bond Act of one thousand nine hundred twenty-nine."

Title of Act.

SEC. 2. That for the permanent enlargement, improvement, and equipment, as hereinafter provided, of the educational, charitable, and correctional institutions and buildings of the State hereinafter mentioned, the State Treasurer is hereby authorized and directed, by and with the consent of the Governor and Council of State, to issue and sell one million nine hundred seventy thousand dollars (\$1,970,000) bonds of the State, bearing such date or dates and such rate or rates of interest, not exceeding five per cent (5%) per annum, payable semi-annually, as may be fixed by the Governor and Council of State, all of which bonds shall mature as follows:

Permanent improvement bonds for State Institutions in sum of \$1,970,000 authorized.

Date and interest rate.

\$370,000 in 1936

Maturity dates.

\$400,000 in 1937

\$400,000 in 1938

\$400,000 in 1939

\$400,000 in 1940

at such date or dates in the respective maturity years as may be fixed by the Governor and Council of State.

SEC. 3. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a facsimile thereof, and said bonds shall be subject to registration and be signed and sealed as is now or may be provided hereafter by law for State bonds; and the form and denomination

Interest coupons.

Registration.

Form and denomination.

thereof shall be such as the State Treasurer may determine in conformity with this act.

Sale of bonds.

May be sold at one time or from time to time.

Preference to be given North Carolina purchasers.

Expenses of issuing bonds.

Application of proceeds.

Deposit in special fund.

Approval of requisitions on fund.

Spending more than herein provided subjects officials to removal.

Disbursements of funds from bond issue.

SEC. 4. That, subject to determination by the Governor and Council of State as to the manner in which said bonds shall be offered for sale, whether by publishing notices in certain newspapers and financial journals, or by mailing notices or by inviting bids by correspondence or otherwise, the State Treasurer is authorized to sell said bonds at one time or from time to time at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are equal he shall give the preference of purchase to the citizens of North Carolina. All expenses necessarily incurred in the sale of the bonds shall be paid from the proceeds of such sale.

SEC. 5. That the proceeds of said bonds and of bond anticipation notes herein authorized (except the proceeds of bonds the issuance of which has been anticipated by such bond anticipation notes) shall be placed by the Treasurer in a special fund to be designated "Permanent Improvement Fund, one thousand nine hundred twenty-nine," and be disbursed only for the purposes provided in this act upon warrants drawn by the State Auditor, which warrants shall not be drawn for any institution or State building until a requisition has been approved by the Director of the Budget, and which requisition shall be approved only when and after full compliance with the Executive Budget Act. Any executive head of any institution, or any director, trustee, or commissioner in any State institution or agency of the State to which an appropriation is made under this act who votes for or aids in spending more money for public improvements for his institution than is hereby appropriated may be removed from office by the Governor.

SEC. 6. That the proceeds of such bonds and bond anticipation notes shall be disbursed as herein provided in the following amounts and for the following purposes:

For the permanent improvement, enlargement, and equipment of the following institutions and buildings of the State:

Educational Institutions.

EDUCATIONAL INSTITUTIONS

University.

University of North Carolina, Chapel Hill. \$264,000

For the following specific purposes:

Renovating old library building (for class class room use)	\$ 44,000
Campus improvements	50,000
Remodeling woman's building	7,000
Heating plant extension—one steam boiler complete and installed, 500 H. P.	28,000
Departmental equipment, furniture and fixtures	35,000

Water supply—proposed completion of the water supply, including a storage dam and appurtenances on Morgan Creek....	100,000	
Books to enlarge the Library from savings, if any, on above items		
State College of Agriculture and Engineering, Raleigh.....	\$ 50,000	State College.
For the following specific purpose:		
Remodeling 1911 dormitory.....	50,000	
North Carolina College for Women, Greensboro	\$ 97,500	N. C. C. W.
For the following specific purposes:		
Paving walks and roads.....	20,000	
Spencer Building, fire walls and doors to dining room.....	7,500	
Remodeling main building.....	70,000	
East Carolina Teachers' College, Greenville.	\$283,000	E. C. T. C.
For the following specific purposes:		
Infirmary Building, 50 beds and service accommodations, and equipment.....	60,000	
Class room building equipped as necessary	70,000	
Model school building, second unit, equipped as necessary.....	65,000	
New administration building equipped as necessary	50,000	
Remodeling old administration building...	17,000	
Equipment, furniture and furnishings....	15,000	
Railroad side track.....	6,000	
Negro Agricultural and Technical College, Greensboro	\$ 25,000	Negro A & T College.
For the following specific purposes:		
Completing basement Morrison Hall.....	10,000	
Shop equipment.....	4,000	
Drainage and culvert.....	11,000	
Appalachian State Normal School, Boone...	\$ 60,500	Appalachian State Normal.
For the following specific purposes:		
Infirmary building and equipment.....	\$ 25,500	
Addition to power plant, 200 H. P. boiler and installation complete.....	9,000	
Extending heating mains, hot water, etc., to complete central heating system.....	11,000	
Laundry and equipment.....	7,500	
Railroad side track.....	2,500	
Demonstration school (to complete and equip)	5,000	
Cherokee Indian Normal School, Pembroke..	\$ 23,800	Cherokee Indian Normal.

	For the following specific purposes:	
	Library Books.....	2,000
	Scientific equipment.....	2,000
	Home Economics building and equipment	7,000
	Purchase land (7 acres or 20 acres).....	2,500
	Athletic field.....	3,000
	Grading, drainage and ground work.....	2,000
	Water works, tower and tank, mains and hydrants	5,300
Elizabeth City State Normal.	Elizabeth City State Normal School, Eliza- beth City.....	\$ 12,500
	For the following specific purposes:	
	Remodeling practice school for other uses	4,000
	Water main from Elizabeth City to insti- tution	3,000
	Remodeling agriculture building for other uses	3,000
	Fire escapes.....	2,500
Fayetteville State Normal.	Fayetteville State Normal School, Fayette- ville	\$ 50,000
	For the following specific purposes:	
	Girls' dormitory building, complete and equipped for capacity of 75.....	50,000
N. C. College for Negroes.	North Carolina College for Negroes, Durham	45,000
	For the following specific purposes:	
	Dining room and kitchen building, complete and equipped for capacity of 300 to 350	45,000
School for Deaf at Morganton.	North Carolina School for the Deaf, Mor- ganton	57,080
	For the following specific purposes:	
	School building.....	50,000
	Water reservoir.....	6,000
	Sewage disposal.....	1,080
School for Blind and Deaf.	State School for the Blind and Deaf, Raleigh	150,000
	For the following specific purposes:	
	New plant complete for the negro school..	\$250,000
	Less prospective sale of the old plant.....	100,000
	Net amount required.....	\$150,000
	CHARITABLE AND CORRECTIONAL INSTITUTIONS	
Charitable and Correctional Institutions.	State Hospital at Raleigh.....	261,071
State Hospital at Raleigh.	For the following specific purposes:	
	Isolation building for women, including steam, water and electric lines, and equipped complete for a capacity of 100.	\$102,000

Epileptic colony building for women, including steam, water and electric lines, equipped complete for capacity of 150..	110,000		
Rearrangement of water supply for domestic purposes and for fire protection..	30,000		
Feed water heating installation and boiler pump for power plant.....	12,000		
Sewerage system.....	7,071		
State Hospital at Morganton.....	\$ 24,228	State Hospital at Morganton.	
For the following specific purposes:			
Sewage disposal.....	24,228		
State Hospital at Goldsboro.....	126,500	State Hospital at Goldsboro.	
For the following specific purposes:			
Land—321 acres.....	36,500		
Dormitory building, complete and equipped for a capacity of 100.....	50,000		
Store room building and cold storage equipment	40,000		
Two cottages and telephone system out of savings, if any, on above items			
Caswell Training School, Kinston.....	67,000	Caswell Training School.	
For the following specific purposes:			
Dormitory building, complete and equipped for capacity of 50.....	27,000		
Farm colony, complete and equipped for capacity of 25.....	10,000		
Tubercular ward building, complete and equipped, 15 beds.....	5,000		
Electric plant.....	16,000		
Land	9,000		
Laundry out of savings, if any, on above items			
North Carolina Orthopedic Hospital, Gastonia	\$ 8,062	N. C. Orthopedic Hospital.	
For the following specific purposes:			
Sewage disposal plant (extension).....	2,062		
Transmission line	6,000		
North Carolina Sanatorium, Sanatorium...	61,550	State Sanatorium.	
For the following specific purposes:			
Steam and hot water lines, concrete tunnel and pipes from power plant to main building and kitchen; branch lines to other buildings.....	27,000		
Supplemental water supply, one mile cast iron pipe, power line, pump and dam...	4,840		
Sewage disposal plant.....	19,125		
Two tenant houses.....	2,000		
Repayment emergency loan advance.....	8,585		

Home and Industrial School.	State Home and Industrial School for Girls, Samarcaud	\$ 58,012
	For the following specific purposes:	
	New cottage building, complete and equipped for a capacity of 50.....	36,200
	Filter plant, additional unit for an adequate domestic water supply for the institution	12,500
	For repayment emergency loan advance..	9,312
Morrison Training School.	Morrison Training School, Hoffman.....	\$ 37,500
	For the following specific purposes:	
	Dormitory building, complete and equipped for a capacity of 50.....	25,000
	Trades building and equipment.....	9,000
	Tower and tank (waterworks).....	3,500
N. C. Training School.	Eastern Carolina Training School, Rocky Mount	\$135,700
	For the following specific purposes:	
	Three dormitory buildings, complete and equipped for a capacity of 90.....	83,300
	Steam heating, first building.....	2,700
	Trades building and equipment.....	9,300
	Land—90.17 acres.....	8,700
	Fire protection.....	1,058
	Repayment emergency loan advance.....	30,642
	Laundry equipment and installation out of savings, if any, on above items.	
Industrial Farm Colony.	State Industrial Farm Colony for Women, Kinston	\$ 32,500
	For the following specific purpose:	
	Cottage building, complete and equipped for a capacity of 30.....	32,500
Confederate Women's Home.	Confederate Women's Home, Fayetteville... \$	3,358
	For the following specific purpose:	
	Repayment emergency loan advance.....	3,358
Public Buildings	PUBLIC BUILDINGS AND OTHER PURPOSES	
State Fair.	State Fair, Raleigh.....	\$ 24,139
	For the following specific purpose:	
	To complete the buildings constructed under special fund.....	24,139
Board of Public Buildings and Grounds.	Board of Public Buildings and Grounds....	12,000
	For the following specific purpose:	
	To complete the Revenue Building (Automobile Building), repayment emergency loan advance.....	12,000

SECTION 7. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable, and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

Treasurer may issue bond anticipation notes.

(a) For anticipating the sale of any of said bonds to the issuance of which the Governor and Council of State shall have given consent, if the Treasurer shall deem it advisable to postpone the issuance of such bonds.

To anticipate sale of bonds.

(b) For the payment of any interest or principal of any of said bonds as the same shall fall due, if there shall not be sufficient funds in the State Treasury with which to pay the same.

To pay interest and principal on bonds.

(c) For the renewal of any loan evidenced by notes herein authorized.

Loan renewals.

SEC. 8. That funds derived from the sale of bonds herein authorized shall be used in the payment of any bond anticipation notes and renewals thereof that may have been issued in anticipation of the sale of such bonds, and that funds provided by the General Assembly for the payment of interest and/or principal of bonds herein authorized shall be used in paying the interest and/or principal of any notes and renewals thereof, the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons, in the Treasurer's discretion.

How proceeds of bonds are to be applied.

SEC. 9. That the full faith, credit, and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

State's faith, credit and taxing power pledged to payment of bonds.

SEC. 10. That the coupons of said bonds and notes, after maturity, shall be receivable in payment of all taxes, debts, dues, licenses, fines, and demands due the State of any kind whatsoever.

Bonds and notes may be used to pay all obligations due State.

SEC. 11. That all of said bonds and notes and coupons shall be exempt from all State, county, and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, including inheritance and transfer and estate and succession taxes; and the interest on said bonds and notes shall not be subject to taxation as for income, nor shall said bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or other corporation, or of the estate of any decedent.

Exempt from taxation.

Fiduciaries and sinking fund commissioners may invest in bonds.

Chapter 147,
Public Laws
1927, amended.

Appropriation to
Cullowhee State
Normal in 1927,
amended.

Law again
amended.

Appropriation to
N. C. College for
negroes in 1927,
amended.

SEC. 12. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissioners, to invest any moneys in their hands in said bonds and notes.

SEC. 13. That the appropriation to the Cullowhee State Normal School under Chapter one hundred forty-seven of the Public Laws of 1927, be for the following specific purposes in lieu of those itemized in said Chapter one hundred forty-seven:

Training School Building,
Additional Land,
Dormitory Building and Equipment, with a capacity of at least 120,
Dining Room, Kitchen and Equipment,
Hydro-Electric Plant,
Laundry Equipment and Installation,
Campus Improvements,
Gymnasium and Equipment.
Dairy Buildings,
Books for the Library,

Provided, that if the total amount is insufficient, a choice may be made by the Board of Trustees of the Institution under authorization of the Director of the Budget of the Hydro-Electric Plant, the Gymnasium and Equipment, Dairy Buildings, and the Books for the Library, omitting any two of these items.

SEC. 14. That the proviso contained in section six, chapter one hundred forty-seven, Public Laws of one thousand nineteen hundred twenty-seven, beginning with line sixty-one of said section, and reading as follows: "*Provided*, that this sum shall be available if and when one hundred thousand dollars (\$100,000) additional to build a dormitory for boys is secured by the institution," be and the same is hereby repealed, to the end that the appropriation contained in said chapter one hundred forty-seven, Public Laws of one thousand nine hundred twenty-seven, for the North Carolina College for Negroes at Durham in the sum of two hundred thousand dollars (\$200,000), for the specific purposes therein set out, shall be and is hereby made available. Out of the said \$200,000 appropriated by said chapter one hundred forty-seven, Public Laws of one thousand nine hundred twenty-seven, for the North Carolina College for Negroes at Durham there shall be repaid into the Emergency Loan Fund of the State of North Carolina the sum of one hundred thousand dollars (\$100,000) with accrued interest, to pay off and discharge a loan in said sum made by said fund to said College.

SEC. 15. That the appropriation of one hundred fifty-thousand dollars (\$150,000) to the State School for the Blind and

the Deaf to build and equip a new plant for the Negro School be supplemented by the proceeds of the sale of the property comprising the old plant, being the Negro School property situate on South Bloodworth Street in the City of Raleigh and the East Raleigh Farm, but not to exceed the sum of one hundred thousand dollars (\$100,000); that the Governor and Council of State be and are hereby authorized and directed to sell the said property in their discretion, and to advance for the purpose of establishing and building the new plant amounts not to exceed one hundred thousand dollars (\$100,000) under the Emergency Loan Act, chapter forty-nine of the Public Laws of one thousand nine hundred twenty-seven, the emergency loan to be credited with such amount as may be realized from said sale.

Present appropriation for State School for Blind and Deaf supplemented by proceeds from sale of old plant.

Sale of property.

SEC. 16. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 296

AN ACT TO AMEND SECTION 5168 (c) OF THE CONSOLIDATED STATUTES, RELATING TO THE PRINTING OF PENSION ROLLS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred sixty-eight (c) of the Consolidated Statutes be amended by striking out in said section the words "the Auditor may have printed once in each year but not oftener, a list of the pensioners on the pension roll."

Consolidated Statutes 5168, amended.

Printing of pension rolls once a year.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 297

AN ACT PROVIDING FOR ADMINISTRATION AND CONTROL OVER INTERSTATE WATERS.

The General Assembly of North Carolina do enact:

SECTION 1. The Department of Conservation and Development is delegated as the State Agency to represent North Carolina in any agreements, negotiations, or conferences with authorized agencies of adjoining or other States, or agencies of the Federal Government, relating to the joint administration

Department of Conservation and Development to have control over waters.

State agency
in treating with
other States or
Federal
Government.
Pollution.

or control over the surface or underground waters passing or flowing from one State to another: *Provided*, that in all matters relating to pollution of said waters the Department of Conservation and Development and the State Board of Health, acting jointly, are hereby designated as the official agency under the provisions of this section.

Section 18,
chapter 122,
Public Laws
1927, amended.

SEC. 2. The provisions of section eighteen, chapter one hundred twenty-two, Public Laws of one thousand nine hundred twenty-five, are hereby extended to apply to coöperation with authorized agencies of other States.

Conflicting
laws repealed.

SEC. 3. All laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 298

AN ACT AUTHORIZING THE ISSUANCE OF AN ADDITIONAL \$2,000,000 WORLD WAR VETERANS LOAN FUND BONDS FOR THE PURPOSES SET FORTH IN CHAPTER 155, PUBLIC LAWS OF 1925, AND SUBMITTING THE PROPOSITION OF CONTRACTING A BONDED INDEBTEDNESS OF THE STATE OF NORTH CAROLINA IN SAID AMOUNT FOR SAID PURPOSES TO A DIRECT VOTE OF THE PEOPLE AT THE GENERAL ELECTION IN 1930, AND PROVIDING FOR ADMINISTRATIVE DETAILS OF THE VETERANS LOAN FUND AS NOW EXISTING.

Preamble.

Whereas, The General Assembly of North Carolina enacted chapter one hundred fifty-five, Public Laws of one thousand nine hundred twenty-five, it being an act entitled "An act to aid Veterans of the late World War in Obtaining Homes and to Submit the Proposition Therefor to a Direct Vote of the People at the General Election in one thousand nine hundred twenty-six," and pursuant to the provisions of said act, there was submitted to the direct vote of the people, the question of contracting a bonded indebtedness of the State of North Carolina in the amount of two million dollars (\$2,000,000), and the people of the State of North Carolina in the General Election in one thousand nine hundred twenty-six, approved the proposition of contracting said indebtedness for said purposes by an overwhelming vote, and *whereas*, the Veterans Loan Fund has been in operation since April, one thousand nine hundred twenty-seven, and has been very beneficial to the ex-service men in the State of North Carolina in aiding

them in the acquisition of homes and farms, and that further funds for this purpose are desirable, in order to extend the benefits of this act to a larger number of service men, now, *therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. This act shall be known and may be cited as the "World War Veterans Loan Act of one thousand nine hundred twenty-nine."

Designation of Act.

SEC. 2. That for the purpose of further carrying out the provisions of chapter one hundred fifty-five, Public Laws of one thousand nine hundred twenty-five, known as "World War Veterans Loan Act," and of creating an additional fund from which the loans *therein provided* for shall be made, the State Treasurer is hereby authorized, by and with the consent of the Governor and Council of State, to issue and sell, not exceeding two million dollars (\$2,000,000), bonds of the State to be designated "State of North Carolina World War Veterans Loan Bonds of one thousand nine hundred twenty-nine." Said bonds shall be dated, issued and sold from time to time in such amounts as the Board of Advisors may find necessary to provide sufficient funds to meet applications made to and approved by it, and shall be payable twenty years from the date of issue. The said bonds shall bear interest at a rate to be fixed by the Governor and Council of State, but not exceeding five per cent per annum, to be paid semi-annually on the first day of January and July.

State Treasurer authorized to issue \$2,000,000 in bonds for loans to War Veterans.

Designation of bonds.
Board of Advisors to control issue.

SEC. 3. That said bonds shall carry interest coupons which shall bear the signature of the State Treasurer, or a fac-simile thereof, and said bonds shall be subject to registration and be signed and sealed as is now, or may hereafter be provided by law for State bonds, and the form and denomination thereof shall be such as the State Treasurer may determine in conformity with this act.

Interest coupons.
Registration.

SEC. 4. When the Board of Advisors shall direct the State Treasurer to issue any of said bonds, he shall sell the same at one time, or from time to time, at the best price obtainable, but in no case for less than par and accrued interest, and when the conditions are equal, he shall give the preference of purchase to the citizens of North Carolina. The manner in which said bonds shall be offered for sale shall be determined by the Governor and Council of State, either by publishing notices in certain newspapers and financial journals, or by mailing notices, or by inviting bids by correspondence or otherwise. All expenses necessarily incurred in the preparation and sale of the bonds shall be paid from the proceeds of such sale.

Bonds may be sold at one time or in separate issues.

Preference given to purchasers in State.

Manner of sale of bonds.

Notice of sale.

Expenses of sale.

Separate fund
for proceeds.

Treasurer
authorized to
borrow money in
anticipation of
sale of bonds.

Or for payment
of interest
installment.

Or for renewal
of notes.

How bond money
is to be used.

Pledge of State
for payment of
bonds.

Coupons may be
used to pay any
debt due State

Bonds and notes
exempt from
taxation.

SEC. 5. That the proceeds of said bonds, including any premium received thereon and of the bond anticipation notes, herein authorized, shall be placed by the Treasurer in a separate fund, as provided by section eleven, chapter one hundred fifty-five, Public Laws of one thousand nine hundred twenty-five.

SEC. 6. That by and with the consent of the Governor and Council of State, who shall determine the rate or maximum rate of interest, and the date or approximate date of payment, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable and to execute and issue notes of the State for the same, but only in the following circumstances and under the following conditions:

(a) For anticipating the sale of any of said bonds directed to be issued by the Board of Advisors created under chapter one hundred and fifty-five, Public Laws of one thousand nine hundred twenty-five, if the State Treasurer shall deem it advisable to postpone the issuance of such bonds.

(b) For the payment of interest upon or any installments of principal of any of said bonds then outstanding if there shall not be sufficient funds in the State Treasury with which to pay such interest on installments as they respectively fall due.

(c) For the renewal of any loan evidenced by notes herein authorized.

SEC. 7. Funds derived from the sale of bonds shall be used in the payment of any bond anticipation notes that may have been issued in anticipation of the sale of such bonds, or any renewals of such notes and funds provided by this act, and other funds provided by the General Assembly for the payment of interest and/or principal of such bonds shall be used in payment of the interest and/or principal of any notes or renewals thereof, the proceeds of which shall have been used in paying interest and/or principal of such bonds. Interest payments upon said notes may be evidenced by interest coupons in the State Treasurer's discretion.

SEC. 8. That the full faith, credit, and taxing power of the State are hereby pledged for the payment of the principal and interest of the bonds and notes herein authorized.

SEC. 9. That the coupons of said bonds and notes, after maturity, shall be receivable in payment of all taxes, debts, dues, licenses, fines and demands due the State of any kind whatsoever.

SEC. 10. That all of said bonds and notes and coupons shall be exempt from all State, County and Municipal taxes, or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenues or otherwise, and the interest on said bonds and notes shall not be subject to

taxation as for income, nor shall bonds or notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company or other corporation.

SEC. 11. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking funding commissions to invest any moneys in their hands in said bonds and notes.

Fiduciaries and sinking fund commissions may invest in bonds or notes.

SEC. 12. That the proceeds of the bonds authorized by this act shall be loaned for the same purposes and under the same conditions, provisions and limitations as the bonds authorized by chapter one hundred and fifty-five, Public Laws of one thousand nine hundred twenty-five, and said proceeds shall be disbursed in the same manner and subject to the same penalties and to the same provisions as provided in section eight, section nine and section ten of chapter ninety-seven of Public Laws of one thousand nine hundred and twenty-seven, known as the "World War Veterans Loan Supplemental Act."

Loan of proceeds of bonds to Veterans.

SEC. 13. The question of contracting a bonded indebtedness of the State of North Carolina to the amount of two million dollars (\$2,000,000) for the purposes herein provided, shall be submitted to the voters of the State at the general election to be held in one thousand nine hundred thirty, for the election of members of the General Assembly. A special ballot shall be printed and distributed by the State Board of Elections to the poll holders in said election, to be voted in said election, upon which shall be printed or written, the words "For World War Veterans Loan Bonds," and an equal number of ballots upon which shall be printed or written the words "Against World War Veterans Loan Bonds," shall be likewise distributed. If a majority of the votes cast on this proposition, in said election, are "For World War Veterans Loan Bonds," the Board of Advisors of the World War Veterans Loan Fund, created by chapter one hundred fifty-five, Public Laws of one thousand nine hundred twenty-five, shall immediately proceed to loan the funds herein provided, for the purposes and under the conditions set out in chapter one hundred fifty-five, Public Laws of one thousand nine hundred twenty-five. If a majority of the votes cast on this proposition in said election are "Against World War Veterans Loan Bonds," then the provisions of this act, authorizing the issuance and sale of the bonds herein provided, shall be null and void. Notice of the submission of the proposition shall be given by the Secretary of State, the ballots canvassed and returned, abstracts of the vote made and submitted, the votes canvassed, and a declaration of the results made by the State Board of Elections; and if a majority of the votes cast on the proposition shall be "For World War Veterans Loan Bonds," the State Board of Elec-

Question of bond issue to be submitted to voters at general election of 1930.

Ballots.

Will of voters to determine whether or not bonds are to be issued.

tions shall certify the vote to the Secretary of State, and upon receipt by him of such certificate, the provisions of this act, with respect to the bonds authorized hereunder, shall be in full force and effect.

Payments on loans to be deposited as called for in 1925 Act.

SEC. 14. That all payments on loans, whether principal or interest, shall be made, deposited and applied, as directed in section twelve, chapter one hundred fifty-five, Public Laws of one thousand nine hundred and twenty-five, and subject to the provisos contained in said section, and all interest which the State Treasurer has received, or may in the future receive, on the daily balances of funds belonging to the "World War Veterans Loan Fund," which has been, or may be paid to him by banks in which such deposits have been or are made, shall be deposited to the credit of the "World War Veterans Loan Fund," and the State Treasurer is hereby directed to deposit to the credit of the "World War Veterans Loan Fund" such interest as he may have received on the daily balances belonging to this fund and which may have been deposited to the credit of any other fund.

Commissioner of fund may accept certificates of title from approved attorneys.

SEC. 15. That the Commissioner of the Veterans Loan Fund, subject to the approval of the Board of Advisors, is authorized to accept certificates of title to the property offered as security for loans, in cases where such certificates are furnished by attorneys who are on the approved certificate list of the title insurance company insuring the titles to property upon which loans are made for the benefit of the State Treasurer, in lieu of requiring abstracts of title to such property.

Certain other Veterans entitled to share benefits of Act.

SEC. 15½. That every person who was enlisted, warranted, or commissioned and who served in active duty in the military or naval service of the United States at any time during the Spanish-American war and/or the Philippine Insurrection and/or the China Relief Expedition and who at the time of entering such service was a resident of the State of North Carolina and who was honorably separated or discharged from such service or who has been retired and who was in such service for a period longer than sixty days shall be entitled to borrow money from the fund provided by this act upon compliance with the provisions of chapter one hundred fifty-five, Public Laws one thousand nine hundred twenty-five, and chapter ninety-seven, Public Laws of one thousand nine hundred twenty-seven.

Constitutional parts of Act upheld.

SEC. 16. If any section of this act is declared unconstitutional, the remainder of such act shall continue in full force.

Conflicting laws repealed.

SEC. 17. All laws and clauses of laws in conflict with the provisions of this act are, to the extent of such conflict, hereby repealed.

SEC. 18. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 299

AN ACT TO AMEND SECTION 5356 OF CHAPTER 94 OF CONSOLIDATED STATUTES, VOLUME 3, RELATING TO DRAINAGE AND DRAINAGE DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section fifty-three hundred fifty-six of chapter ninety-four of Consolidated Statutes, Volume III, be and is hereby amended by striking out the first sentence in said section beginning with the word "The" and ending with the word "subchapter," and inserting in lieu thereof the following: "The commissioners may sell these bonds at not less than par and devote the proceeds to the payment for the work as it progresses, to the payment of the other expenses of the district as provided for in this subchapter, and to the payment of such interest as may become due on said bonds before the collection of the first drainage assessment. Any amount devoted to payment of interest as herein provided shall be reimbursed to said fund out of drainage assessments thereafter collected and as soon as in the judgment of the commissioners is practicable."

Consolidated
Statutes 5356,
amended.

Sale of drainage
district bonds.

SEC. 2. That the provisions of this act shall only apply to Columbus and Brunswick Counties.

SEC. 3. That all laws and clauses of laws in conflict with this act, to the extent only of such conflict, be and are hereby repealed.

Application of
proceeds.
Applicable only
to Columbus
and Brunswick
Counties.
Conflicting
laws repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 300

AN ACT TO AMEND SECTION 5168 (j) OF CHAPTER 92 CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO PENSIONS FOR WIDOWS OF CONFEDERATE VETERANS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred sixty-eight (j) chapter ninety-two of the Consolidated Statutes of North Carolina be amended by adding at the end of said section the following:

Consolidated
Statutes 5168
(j), amended.

Adding certain
widows of
Confederate
Veterans to
pension list.

"*Provided*, that the State Board of Pensions upon the recommendation of the County Pension Board, may add to Class B list of pensions such widows of Confederate Veterans who were married to the deceased Veterans prior to the year one thousand eight hundred ninety-nine and who are now more than sixty years of age, as in the judgment of the said State Board of Pensions are meritorious and deserving, and who from old age or other afflictions are unable to earn their own living."

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 301

AN ACT TO AMEND SECTION 6300 OF THE CONSOLIDATED STATUTES PERTAINING TO QUALIFICATION OF INSURANCE AGENTS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 6300,
amended.

Qualification of
insurance agents.

SECTION 1. That section six thousand three hundred of the Consolidated Statutes be amended by adding after the word "demanded" and before the word "or" in line nine (9) thereof, the following: "Is or has become in anyway disqualified according to any of the provisions necessary for obtaining or holding such license as set out in the next preceding section."

Conflicting
laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 302

AN ACT TO VALIDATE CERTAIN PROBATES TAKEN PRIOR TO JANUARY 1, 1929.

The General Assembly of North Carolina do enact:

Certain probates
of mortgages to
banking institu-
tions validated
where officer
taking acknow-
ledgement was
officer or director
in such
institutions.

SECTION 1. No acknowledgment or proof of execution, including privy examination of married women, of any mortgage, or deed of trust executed to secure the payment of any indebtedness to any banking corporation, taken prior to the first day of January, one thousand nine hundred twenty-nine, shall be held invalid by reason of the fact that the officer taking such acknowledgment, proof or privy examination, was a stockholder or director in such banking corporation: *Provided*, that this

act shall not affect litigation pending at the time of the passage of this act .

Pending litigation unaffected.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 303

AN ACT TO AMEND CHAPTER 239 OF THE PUBLIC LAWS OF 1925 WITH REFERENCE TO MOTOR VEHICLES USED BY OFFICERS OF THE LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter two hundred thirty-nine of the Public Laws of one thousand nine hundred twenty-five, be and the same is hereby amended by adding after the word "only" in line eight in said section the following: "*Provided, however,* that no automobile used by an officer or official in any county in the State for the purpose of transporting, apprehending or arresting persons charged with violations of the laws of the State of North Carolina, shall be required to be so lettered."

Section 4, chapter 239, Public Laws 1925, amended. Relates to motor vehicles used by officers of the law.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 304

AN ACT TO PROVIDE FOR THE LICENSING OF MOUTH HYGIENISTS, TO TEACH AND PRACTICE MOUTH HYGIENE IN THE PUBLIC INSTITUTIONS AND PUBLIC SCHOOLS OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That any person of good moral character who holds a grade "A" teacher's certificate issued by the Department of Education of the State of North Carolina, may be licensed to practice mouth hygiene in conjunction with the teaching of health subjects in the public institutions and public schools of the State as is hereinafter provided in this act.

Practice of mouth hygiene in public institutions and schools of State.

Such person shall be a graduate in Mouth Hygiene from an approved school for such technical training, said approval to be by the North Carolina State Board of Dental Examiners. Upon the completion of such course or courses and upon the payment of a fee of ten dollars (\$10.00), which shall not be

Qualifications of practitioner.

License fee.

Examination by State Board of Dental Examiners.

Only authorities of institutions and schools may employ such practitioner.

Duties as regards examination of inmates and pupils.

Instruction in mouth hygiene.

Surgical duties.

No pupil to be examined over written objection of parent.

Power of Examiners to revoke or suspend license.

Procedure for.

Practicing without license made misdemeanor.

Fine.

Failure to display license also made misdemeanor.

returned, the applicant for such license shall apply to the North Carolina State Board of Dental Examiners, at their annual meeting which shall be held on the fourth Monday of June, or at any other such time as they deem necessary, for an examination on such subjects as said Board shall deem essential for the practice of mouth hygiene in this State; and if the examination is satisfactory to said Board of Dental Examiners, shall be registered and licensed by said Board as a mouth hygienist to practice as such only in the public institutions and public schools of the State.

SEC. 2. That only public institutions and public school authorities of the State may employ such licensed mouth hygienist, whose clinical work shall be under the direct supervision of the dentist who shall be at the head of the Bureau of Mouth Hygiene of the State Board of Health. The duties of a mouth hygienist shall be to examine mouths of inmates of said institutions and of the pupils of said public schools without expense, to make such charts and records as the head of said Bureau shall require, and to furnish copies of the same to the guardians or teachers of those examined.

Such hygienist shall teach mouth hygiene and the proper care of the teeth and may recommend mouth washes, clean stains, remove deposits and accretions from the exposed surfaces of the teeth of said inmates and pupils, but shall not perform any other operation on the teeth or tissues of the mouth or body. Provided that no pupil may be so examined and treated over the written objection of such child's parents or guardian.

SEC. 3. That the State Board of Dental Examiners shall have the power to revoke or suspend the license of any mouth hygienist, who shall violate the provisions of this act, and the proceedings to revoke or suspend said license shall be the same as are provided in the case of suspension or revoking the license of a dentist as set out in chapter one hundred seventy-eight, section twenty-two, Public Laws of one thousand nine hundred fifteen, and in chapter one hundred ten—Article two—entitled "Dentistry," Consolidated Statutes of North Carolina.

SEC. 4. That any person falsely claiming to have a mouth hygienist's license, or who shall practice or attempt to practice mouth hygiene without first having been duly licensed thereto, as provided in this act, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined twenty-five dollars for each and every offense; that any person, who, having been so licensed to practice mouth hygiene in said public institutions and public schools, fails to display the said license, or who practices or attempts to practice mouth hygiene elsewhere than

in said public institutions and public schools, as hereinbefore provided, in this act, shall, upon conviction thereof, be fined twenty-five dollars for each and every offense and, shall also forfeit her license to practice mouth hygiene in the said institutions and schools.

Also to practice elsewhere than in public institutions and schools.
Forfeiture of license.

SEC. 5. That all laws or parts of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 305

AN ACT TO AMEND SECTION 996 OF THE CONSOLIDATED STATUTES RELATIVE TO THE REVOCATION OF VOLUNTARY DEEDS CONVEYING CONTINGENT INTERESTS TO PERSONS NOT IN BEING OR NOT DETERMINED.

The General Assembly of North Carolina do enact:

SECTION 1. That section nine hundred ninety-six of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

Consolidated Statutes 996.
amended.

"The grantor, maker or trustor who has heretofore created or may hereafter create a voluntary trust estate in real or personal property for the use and benefit of himself or of any other person or persons in esse with a future contingent interest to some person or persons not in esse or not determined until the happening of a future event may at any time, prior to the happening of the contingency vesting the future estates, revoke the grant of the interest to such person or persons not in esse or not determined by a proper instrument to that effect: *provided* that in the event the instrument creating such estate has been recorded, then the deed of revocation of such estate shall be likewise recorded before it becomes effective."

Grantor in deed creating trust for persons not in esse may revoke such grant by proper instrument duly recorded before happening of contingency.

SEC. 2. This act shall be in force from and after its ratification.

Recording of deed of revocation required only if original deed be recorded.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 306

AN ACT TO AMEND SECTION 7987 OF THE CONSOLIDATED STATUTES RELATING TO THE LIEN FOR TAXATION UPON REALTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand nine hundred eighty-seven of the Consolidated Statutes be and the same is

Consolidated Statutes 7987.
amended.

Lien of taxes attaches to realty of taxpayer as of June 1 in each year.

Continues till payment of taxes, penalties and cost.

Preferred to all other liens.

Including dower and curtesy.

"Taxpayer" defined.

All claimants presumed to have notice by this Act of priority of lien of taxes.

Act effective as of March 9, 1927.

hereby amended so as to hereinafter read as follows: "Seven thousand nine hundred eighty-seven, lien on realty. The lien of the State, County and Municipal taxes levied for any and all purposes in each year shall attach to all real estate of the taxpayer situated within the county or other municipality in which the tax list is made and placed in the hands of the duly authorized officer for collection, which lien shall attach on the first day of June, annually, and shall continue until such taxes, with any and all penalties and cost which shall accrue thereon, shall be paid, and which lien shall be preferred to any other lien upon the real estate of the taxpayer within the county, whether the same shall have attached prior or subsequent to the said first day of June; and which said lien shall be preferred to the inchoate right of dower of the wife of the taxpayer or to the curtesy initiate of the husband of the taxpayer. The word 'taxpayer' herein used, is hereby defined to mean and include the person who has or should have listed the said property for taxation. All persons who have any claim to or interest in said land so listed, are hereby charged with the notice that the said land should be and is listed for taxation, that the taxes are due thereupon, and that the taxes are paid or not paid, as the case may be, and with notice of all the remedies provided by law for the sale of property for the purpose of collecting the taxes, whether such persons shall have actual notice or not."

SEC. 2. That this act shall be construed as if it had been enacted and ratified on the ninth day of March, one thousand nine hundred twenty-seven.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 307

AN ACT TO AUTHORIZE THE SALE OF THE LOT ON WHICH THE NEGRO DIVISION OF THE SCHOOL FOR THE BLIND AND DEAF AT RALEIGH IS LOCATED AND TO AUTHORIZE THE USE OF THE PROCEEDS OF SALE TO PURCHASE A NEW SITE.

The General Assembly of North Carolina do enact:

Sale of present site of Negro School for Blind and Deaf authorized.

SECTION 1. That the Governor and Council of State, when, in their opinion an advantageous sale can be had, are hereby authorized and empowered to sell the land on which the Negro Division of the State School for the Blind and Deaf at Raleigh, is now located, together with the improvements thereon.

SEC. 2. The proceeds of such sale shall be deposited with the State Treasurer and shall constitute a special fund, with other funds available therefor, for the purchase of a new site for the said Negro Division of the School for the Blind and Deaf and/or the construction of suitable improvements thereon.

Proceeds to be used to purchase new site and to erect improvements thereupon.

SEC. 3. The conveyance of such lands and improvements shall be by deed, in usual form, executed in the name of the State of North Carolina by the Governor and attested by the Secretary of State, with the Great Seal of the State attached, and said deed shall be admitted to registration upon such probate as is now required for corporate conveyances.

Execution of deed for old site.

SEC. 4. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 308

AN ACT TO AMEND SECTION 6465 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO NOTICE OF NON-PAYMENT OF PREMIUM REQUIRED BEFORE FORFEITURE.

The General Assembly of North Carolina do enact:

SECTION 1. That section 6465 of the Consolidated Statutes of North Carolina be amended by adding after the word "payable" and before the period, in line seventeen (17) the following words: "as regards policies which do not contain a provision for grace or are not entitled to grace in the payment of premiums and at least five and not more than forty-five days prior to the day when the same is payable as regards policies which do contain a provision for grace or are entitled to grace in the payment of premiums."

Consolidated Statutes 6465, amended.

Notice required of non-payment of premium before forfeiture of insurance policy.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 309

AN ACT TO AMEND SECTION 5469, CONSOLIDATED STATUTES, VOLUME III, RELATIVE TO SECURING SUITABLE SCHOOL SITES.

The General Assembly of North Carolina do enact:

SECTION 1. That Consolidated Statutes, Volume three, section five thousand four hundred and sixty-nine be and the same

Consolidated Statutes 5469, Volume 3, amended.

Securing suitable
school sites.

Law again
amended.

is hereby amended by inserting after the word "appraisers" at the end of line sixteen a comma and the following words: "including the county board of education or the board of trustees of any special charter district."

SEC. 2. That Consolidated Statutes, Volume three, section five thousand four hundred and sixty-nine be and the same is hereby further amended by striking out the period at the end of the section and inserting a colon therefor followed by the following words and marks: "*Provided*, where sites have already been acquired and additional adjacent lands are necessary such additional lands may be acquired as in this section provided, which lands, together with the old site, shall not exceed ten acres."

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 310

AN ACT TO REGULATE THE LIEN OF JUDGMENTS AND DECREES OF UNITED STATES COURTS.

The General Assembly of North Carolina do enact:

Judgments
rendered in
Federal Courts
to be a lien on
property in the
county of this
State in which
such judgments
are recorded.

Must be recorded
as judgments
rendered in State
Courts are
recorded.

Authentication
of such judg-
ments.

Intent of Act to
conform with
Act of Congress.

SECTION 1. That judgments and decrees rendered in a circuit or district court of the United States within this State shall be a lien on property in this State and its various sub-divisions in the same manner and to the same extent and under the same conditions when the same shall be registered, recorded, docketed and indexed as is required of a judgment or decree of the courts of this State, in the same way and manner and to the same extent as the same judgment rendered in a court of this State and so registered, recorded, docketed and indexed would become a lien when so registered, recorded, docketed and indexed, and such judgments shall then have all the rights, and force, and effect, as judgments of the Superior Court of said county. Such decrees and judgments of a circuit court or a district court of the United States within this State when authenticated in the same way and manner as required of judgments and decrees of courts of this State are authorized to be registered, recorded and indexed exactly under the same conditions and circumstances and in the same offices and in the same way and manner and with the same effect as judgments of courts of this state are authorized to be.

SEC. 2. That it is the intent and purpose of this act to conform the State law to the requirements of the acts of Congress entitled "An Act to Regulate the Liens on Judgments and Decrees of the Courts of the United States" being the act of August

first, one thousand eight hundred and eighty-eight, chapter seven hundred and twenty-nine, twenty-five Statutes at large, page three hundred fifty-seven.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 311

AN ACT TO AMEND CHAPTER 2532 CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PUBLIC MILLS.

The General Assembly of North Carolina do enact:

SECTION 1. That section 2532 Consolidated Statutes of North Carolina be amended by striking out the words "one-eighth" in line four of said section and inserting in lieu thereof the words "one-sixth."

Consolidated
Statutes 2532,
amended.

Relating to
public mills.

SEC. 2. That this act shall apply only to Robeson County and Pamlico County.

Applicable only
to Robeson and
Pamlico
Counties.

SEC. 3. That all laws and clauses of laws in conflict with this act be and same are hereby repealed.

Conflicting
laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 312

AN ACT FOR THE PROTECTION OF STATE HIGHWAY REVENUES, AND FOR OBSERVANCE OF THE CONTRACT MADE BETWEEN THE STATE AND BOND-HOLDERS THEREOF BY SECTION 15, OF CHAPTER 95, PUBLIC LAWS OF 1927.

Whereas, it is necessary and proper that the State of North Carolina observe and fulfill the contract made by and between the State and the purchasers and holders of Highway Bonds of the State issued under chapter ninety-five, Public Laws of one thousand nine hundred and twenty-seven, as such contract is defined by section fifteen of said chapter; Now, therefore,

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. No law enacted at the regular session of the General Assembly in one thousand nine hundred and twenty-nine shall be interpreted to require or permit that while any bonds authorized by chapter ninety-five, Public Laws of one thousand nine hundred and twenty-seven, shall be outstanding,

No surplus revenue from gasoline tax and automobile licenses, after providing for payment of 1927 bonds, to be used for any other purpose till provision be made for sound condition of highways for each year.

any surplus revenue derived from tax on gasoline and automobile licenses, after providing for the interest, sinking fund and serial payments of any State Highway bonds heretofore or hereafter issued and the administration and collection expense of the State Highway Commission, shall be used for any other purpose until there shall have been set aside, on or before the first day of July of each year, a sum sufficient to maintain the roads of the State Highway System for the ensuing year in a sound and serviceable condition.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 313

AN ACT TO AMEND CHAPTER 4156 OF THE CONSOLIDATED STATUTES RELATIVE TO VALIDATING PROBATE OF CERTAIN OLD WILLS.

The General Assembly of North Carolina do enact:

Consolidated Statutes 4156, Volume 3, amended.

Validation of probate of certain old wills.

Lee County added to section.

Pending litigation and vested rights unaffected.

SECTION 1. That section four thousand one hundred and fifty-six of Volume three, Consolidated Statutes of North Carolina be amended as follows: By striking out the words "one thousand eight hundred and ninety-nine" in lines two and three thereof, and inserting in lieu thereof the words "one thousand nine hundred and fifteen," and further amend said section by inserting the word "Lee" after the word "Cleveland" and before the word "Counties" in line thirty thereof, thus making said section as amended apply to Lee County.

SEC. 2. That this act shall not affect pending litigation or vested rights.

SEC 3. That this act shall be in force from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 314

AN ACT TO PLACE THE NORTH CAROLINA STATE ART SOCIETY, INCORPORATED, UNDER THE PATRONAGE AND CONTROL OF THE STATE, TO MAKE PROVISION FOR THE EXHIBIT OF WORKS OF ART OWNED OR CONTROLLED BY IT, AND FOR OTHER PURPOSES.

Preamble.

Whereas, the North Carolina State Art Society, Incorporated, is an organization of citizens of this State interested in promoting an appreciation of art among our people and par-

ticularly in the establishment of a State art museum, with suitable buildings and exhibits; and

Whereas, said Society has already received a number of valuable gifts and will probably receive many others: and

Whereas, it is desired by said Society and its members to place it under the patronage and control of the State to the end that persons who contemplate making gifts to it and for the establishment of a State art museum may be assured of the interest and concern of the State Government in these objects, and of the willingness of the State to coöperate in safeguarding the works of art now owned or to be acquired by it, and in promoting their enjoyment by all classes of our people; *now, therefore.*

The General Assembly of North Carolina do enact:

SECTION 1. That the governing body of the North Carolina State Art Society, Incorporated, shall be a board of directors consisting of sixteen members, of whom the Governor of the State, the Superintendent of Public Instruction, the Attorney General, and the chairman of the art committee of the North Carolina Federation of Women's Clubs shall be ex-officio members, and four others shall be named by the Governor of the State. The remaining eight directors shall be chosen by the members of the North Carolina State Art Society, Incorporated, in such manner and for such terms as that body shall determine.

Directors for
North Carolina
Art Society.

Ex-officio
directors.

Selection of
other directors.

SEC. 2. Of the four directors first named by the Governor, two shall be appointed for terms of two years each and two for terms of four years each, and subsequent appointments shall be made for terms of four years each.

Terms of office.

SEC. 3. That the said board of directors, when organized under the terms of this act, shall have authority to adopt the by-laws for the society, and said by-laws shall thereafter be subject to change only by a three-fifths vote of a quorum of said board of directors at two consecutive regular meetings.

Adoption of
by-laws.

Amendments to
by-laws.

SEC. 4. The Board of Public Buildings and Grounds is authorized and empowered to set apart, for the exhibition of works of art owned, donated or loaned to the North Carolina State Art Society, Incorporated, any space in any of the public buildings in the City of Raleigh which may be so used without interference with the conduct of the business of the State, and it shall be the duty of the custodians of such buildings to care for, safeguard and protect such exhibits and works of art.

Board of Public
Buildings and
Grounds author-
ized to set
apart suitable
space for art
exhibits.

SEC. 5. It shall be the duty of the State Auditor to make an annual audit of the accounts of the North Carolina State Art Society, Incorporated, and to make report thereof to the General Assembly at each of its regular sessions.

Annual audit by
State Auditor of
accounts of
Society and re-
port to General
Assembly.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 315

AN ACT TO ENABLE THE COUNTY OF PAMLICO TO EXECUTE AN INDEMNIFYING BOND WITHOUT SECURITY TO THE ATLANTIC AND NORTH CAROLINA RAILROAD UNDER THE CONDITIONS HEREIN AFTER STATED.

Preamble.

Whereas, on August eighteenth, one thousand eight hundred and ninety-six the Atlantic and North Carolina Railroad Company issued to the County of Pamlico stock certificate number three thousand six hundred and thirty-five for two hundred and two (202) shares of the capital stock of said railroad, and

Whereas, said certificate has been lost or destroyed, and,

Whereas, said Pamlico County is now demanding a new certificate and doubts have been expressed as to its authority to give the said Atlantic and North Carolina Railroad Company an indemnifying bond, in order to obtain a new certificate, in lieu of the lost or destroyed certificate, *therefore*,

The General Assembly of North Carolina do enact:

Pamlico County authorized to execute indemnity bond to Atlantic and North Carolina Railroad for lost stock certificate.

Bond to be without security.

Condition of bond.

Railroad authorized to deliver to said County new certificate for one lost.

SECTION 1. That the County of Pamlico be, and it is hereby, authorized and empowered to execute to the Atlantic and North Carolina Railroad Company its bond without security, conditioned as follows:

That if the said County of Pamlico shall, in case the said certificate shall be found, cancel and deliver up the same to the said Atlantic and North Carolina Railroad Company, and shall at all times hereafter indemnify and keep indemnified the said Atlantic and North Carolina Railroad Company, from and against all damages, costs, expenses, actions, claims and demands whatever, which it, the said Atlantic and North Carolina Railroad Company may or might otherwise, at any time, sustain, suffer or be subject or liable to, under and by reason of the said certificate of stock, then this obligation shall be void, but otherwise remain in full force and effect.

SEC. 2. The said Atlantic and North Carolina Railroad Company, upon receipt of said indemnifying bond, properly executed, is authorized and empowered to receive the same and to issue to Pamlico County a new certificate of stock for the two hundred two (202) shares in lieu of the lost certificate number three thousand six hundred and thirty-five.

SEC. 3. This Act shall take effect from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 316

AN ACT TO RETIRE, WITH COMPENSATION, MISS OLIVIA B. GRIMES, OF THE FACULTY OF THE NORTH CAROLINA SCHOOL FOR THE DEAF AT MORGANTON.

Whereas, Miss Olivia B. Grimes has taught in the North Carolina School for the Deaf at Morganton continuously for thirty-three years; and Preamble.

Whereas, the condition of her health is such as to render it necessary to give up her work as teacher and she is in needy financial circumstances: *now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That Miss Oliva B. Grimes, of the faculty of the North Carolina School for the Deaf at Morganton, may retire from the active faculty of said institution as of July one, one thousand nine hundred and twenty-nine, and nevertheless be paid a salary of fifty dollars per month by the State of North Carolina so long as she may live, and the State Auditor shall pay to her beginning as of July one, one thousand nine hundred and twenty-nine, the sum of fifty dollars per month so long as she may live.

Miss Olivia B.
Grimes, State
School for Deaf,
retired on \$50
per month.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 317

AN ACT TO AMEND SECTION 6805, CHAPTER 3, CONSOLIDATED STATUTES OF NORTH CAROLINA FOR 1919 RELATING TO PROPERTY AND DISBURSING OFFICES FOR NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand eight hundred and five, (6805), chapter three (3), Consolidated Statutes be, and the same is, hereby stricken out and the following substituted therefor:

Consolidated
Statutes 6805.
amended.

"The Disbursing Officer for the National Guard shall be an employee of the Adjutant General's Department and he shall be required to give a good and sufficient bond to the State, the

Disbursing officer
for National
Guard to be
member of
Adjutant
General's De-
partment.

Duties.	amount thereof, to be determined by the Governor, for the faithful performance of his duties and for the safe keeping and proper disposition of such funds and property entrusted to his care. He shall receipt for and account for all funds and property allotted to his custody from the appropriation for military purposes, by the State, and shall make such returns and reports through the Adjutant General concerning same as may be required by the Governor or State laws. All or any disbursement of such moneys will be made by the disbursing officer, only upon the approval of the Adjutant General, upon such forms and under such regulations as may be prescribed by proper authority. Blank forms, books, stationery, and other necessary equipment, for use of the disbursing officer will be furnished through or by the Adjutant General's Department. Funds from the appropriation for military purposes will be paid to the disbursing officer by the State Treasurer upon requisition of the Adjutant General on the State Treasurer in accordance with the State Laws, or regulations thereunder as prescribed by the State for the expenditure of appropriations made to the State Departments."
Receipt for funds and property.	
Reports.	
Disbursement of funds.	
Funds for military purposes.	
Conflicting laws repealed.	SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed. SEC. 3. This act shall take effect upon ratification. Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 318

AN ACT TO MAKE THE DOG TAX PROVIDED IN ARTICLE 2, CHAPTER 31, OF THE CONSOLIDATED STATUTES OF 1919 UNIFORM THROUGHOUT THE STATE.

The General Assembly of North Carolina do enact:

Consolidated Statutes 1673 to 1684, inclusive, amended.	SECTION 1. That Article two, chapter thirty-one, Consolidated Statutes of one thousand nine hundred and nineteen, section one thousand six hundred and seventy-three to one thousand six hundred and eighty-four inclusive be, and the same is hereby made applicable to every county in the State of North Carolina, notwithstanding any provisions in local, special or private acts exempting any county or any township or municipality from the provisions of the same enacted at any General Assembly commencing at the General Assembly of nineteen hundred and nineteen and going through the General Assembly of nineteen hundred and twenty-nine: <i>Provided</i> , this act shall not apply to counties that do not participate in the Equalization Fund.
Dog tax applicable to all counties.	
Except those not participating in Equalization Fund.	

SEC. 2. All laws and parts of laws, whether general, local, special or private, enacted at any session of the Legislature, as set out in section two hereof in conflict with this act be, and the same are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall take effect from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 319

AN ACT TO AMEND SECTION 6054 OF THE CONSOLIDATED STATUTES SO AS TO PROVIDE FOR THE NOMINATION OF COUNTY OFFICERS AND MEMBERS OF GENERAL ASSEMBLY BY PRIMARY IN ASHE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand fifty-four of the Consolidated Statutes be, and the same is hereby, amended by striking out the word "Ashe," in the fifth line of said section.

Consolidated Statutes 6054, amended.

SEC. 2. That the provisions of this act shall be in force and effect only when and if the chairman of the various township Democratic Executive Committees of Ashe County representing a majority of the votes now cast in the present convention system, shall present to the County Board of Elections of Ashe County a petition duly signed requesting the said Board of Elections to put the provisions of this act into full force and effect, as set out in section one of this act. That it shall be the duty of the Register of Deeds of Ashe County to register the aforesaid petition upon some of his permanent records and said registration shall be legal notice to all citizens and voters of said county of the change.

Nomination of county officers and members of General Assembly in primary ordered, provided Democratic Township Chairmen in Ashe County petition County Board of Elections.

SEC. 3. That unless the petition provided for in the foregoing section shall be presented within twelve months from the date of its ratification, this act shall be null and void.

Register of Deeds to record petition as notice to voters.

SEC. 4. This act shall be in force and effect from and after its ratification.

Petition must be presented within twelve months.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 320

AN ACT RELATIVE TO VERIFYING RECORDING INSTRUMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. The registers of deeds in the several counties of the State shall, after each instrument or document has been transcribed on the record, verify the record with the original

Verifying of record instruments by registers of deeds.

Entry.

and the entry of record shall read "Recorded and Verified," and the same shall be without extra charge.

SEC. 2. This act shall be in force from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 321

AN ACT RELATING TO THE DUTIES OF COUNTY COMMISSIONERS AND COUNTY ACCOUNTANTS IN CONNECTION WITH THE FISCAL CONTROL ACT, CHAPTER 146, PUBLIC LAWS 1927.

The General Assembly of North Carolina do enact:

Failure of county commissioners to vote sufficient revenue for county purposes made misdemeanor.

Section 12, chapter 146, Public Laws 1927, amended. Anticipation of taxes for next fiscal year by not more than 5%.

Contingent fund.

SECTION 1. That any county commissioner of any county who shall fail to vote to raise sufficient revenue for the operating expenses of the county as provided for in section twelve of chapter one hundred forty-six, Public Laws of one thousand nine hundred twenty-seven, shall be guilty of a misdemeanor, punishable by fine or imprisonment, or both, in the discretion of the court. *Provided:* that in case of emergency upon application to the County Government Advisory Commission such County Government Advisory Commission may permit the Board of Commissioners for any county to anticipate the taxes of the next fiscal year by not more than five per cent of the tax levy for the current year; *provided,* further, that where a contingent fund has been provided for in the county budget the County Government Advisory Commission shall not authorize such anticipation in excess of the difference between five per centum and the amount theretofore levied as a contingent fund.

Execution of notes in anticipation of taxes.

Maturity of such notes.

Misdemeanor for county auditor or accountant to make false certificate as to unencumbered balance.

SEC. 2. In the event of the approval of such anticipation of the taxes of the next fiscal year by the County Government Advisory Commission, the County Commissioners of any such county are authorized to execute a note or notes in an amount not in excess of the amount authorized by such County Government Advisory Commission, and such note or notes shall be payable not later than June thirtieth of the next fiscal year and shall be paid by a tax levied for such purpose.

SEC. 3. That if any county auditor or county accountant of any county of the State shall make any certificate as required by section fifteen, chapter one hundred forty-six, Public Laws of one thousand nine hundred and twenty-seven, when there is not a sufficient unencumbered balance remaining for the payment of the obligation, he shall be guilty of a misdemeanor and punishable by fine or imprisonment, or both, in the discretion of the court except as herein provided.

SEC. 4. That all laws or clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 322

AN ACT TO FIX THE SALARY OF THE PRIVATE SECRETARY TO THE GOVERNOR.

The General Assembly of North Carolina do enact:

SECTION 1. That the salary of the Private Secretary to the Governor is hereby fixed at forty-five hundred dollars (\$4500) per annum, payable monthly, commencing February 1, 1929. This salary shall be full compensation for all the services performed by him.

Private Secretary to Governor to receive \$4,500 per year payable monthly, as of February 1, 1929.

SEC. 2. That he shall continue to collect the fees as provided in section thirty-eight fifty-nine of the third volume of the Consolidated Statutes and shall cover the whole of the same into the State Treasury as provided in that section. The five dollars (\$5.00) per day for acting as Secretary of the Board of Internal Improvements is hereby repealed.

Collection of fees.

SEC. 3. All laws and parts of laws in conflict with this act are hereby repealed.

No additional compensation.

SEC. 4. This act shall take effect from and after its ratification.

Conflicting laws repealed.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 323

AN ACT TO DEFINE AND MAKE CLEAR THE APPROPRIATION FOR THE EQUALIZATION FUND.

Whereas, in section one of House Bill number one hundred twenty-five, Senate Bill number nine hundred thirty-nine, designated as substitute for "An Act to Establish an Eight Months' School Term and to Provide for the Support and to Equalize the Costs Thereof," provision is made for setting aside and distributing as an equalizing fund the appropriation of five million two hundred fifty thousand dollars (\$5,250,000.00) for each year of the next succeeding biennium made under title five (2) of section one in the Maintenance Appropriation Bill (House Bill thirty-seven, Senate Bill fourteen hundred sixty-four); and

Preamble.

Whereas, in section thirty of said substitute school bill (House Bill one hundred twenty-five, Senate Bill nine hundred

thirty-nine), provision is made for the distribution of a tax reduction fund of one million two hundred fifty thousand dollars, (\$1,250,000.00) for the benefit of the extended school term in special tax and special charter districts; and

Whereas, in the said maintenance appropriation bill of one thousand nine hundred twenty-nine (1929), (House Bill thirty-seven, Senate Bill fourteen hundred sixty-four) the appropriation for the Equalization Fund, same being item two under title five of section one, is in the lump sum of six million five hundred thousand dollars (\$6,500,000.00); and

Whereas, it was and is the intent and purpose of this General Assembly that said appropriation of six million five hundred thousand dollars (\$6,500,000.00) shall cover the sum of five million two hundred fifty thousand dollars (\$5,250,000.00) referred to as the Equalization Fund in section one of said school bill, known as House Bill one hundred twenty-five, Senate Bill nine hundred thirty-nine and the said sum of one million two hundred fifty thousand dollars (\$1,250,000.00) referred to in section thirty of said school bill as a tax reduction fund for the benefit of the extended term; *now, therefore*,

The General Assembly of North Carolina do enact:

Construction of
Equalizing Fund.

SECTION 1. That the appropriation of six million five hundred thousand dollars (\$6,500,000.00) for the Equalization Fund made under title five (2) of section one in "An Act to Make Appropriation for the Maintenance of the State's Institutions, the Various Departments, Bureaus and Agencies of the State Government," (House Bill thirty-seven, Senate Bill fourteen hundred sixty-four) for each year of the next succeeding biennium be, and the same is hereby deemed and construed to cover the said Equalization Fund referred to in section one of said substitute for "An Act to Establish an Eight Months' School Term and to Provide for the Support and to Equalize the Costs Thereof" in the amount of five million two hundred fifty thousand dollars (\$5,250,000.00) for each of the two years as in said section provided, and also to cover the fund referred to in section thirty of said school bill as the tax reduction fund in the amount of one million two hundred fifty thousand dollars (\$1,250,000.00) for each of said two years as in said section thirty of said school bill provided; and the State Board of Equalization is authorized and directed to receive and distribute the said total appropriation of six million five hundred thousand dollars (\$6,500,000.00) for each year of the biennium as herein provided; that is, five million two hundred fifty thousand dollars (\$5,250,000.00) for each year of said biennium as an Equalization Fund in accordance with the provisions of section one of said school bill and one million two hundred fifty thou-

Construction of
tax reduction
fund.

Distribution of
such fund.

sand dollars (\$1,250,000.00) for each year of the biennium as a tax reduction fund in accordance with the provisions of section thirty of said substitute school bill.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in full force from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 324

AN ACT TO PROHIBIT THE POLLUTION OF BOTTLES USED FOR BEVERAGES.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation having custody for the purpose of sale, distribution or manufacture of any beverage bottle, to place, cause or permit to be placed therein turpentine, varnish, wood alcohol, bleaching water, bluing, kerosene, oils, or any unclean or foul substance, or other offensive material, or sends, ships, returns and delivers or causes or permits to be sent, shipped, returned or delivered to any producer of beverages, any bottle used as a container for beverages, and containing any turpentine, varnish, wood alcohol, bleaching water, bluing, kerosene, oils, or any unclean or foul substance, or other offensive material, shall be guilty of a misdemeanor, and upon conviction shall be fined on the first offense, one dollar for each bottle so defiled, and for any subsequent offense by a fine of not more than ten dollars for each bottle so defiled.

Unlawful to
pollute any
bottles used for
beverages.

Violation made
misdemeanor.

Punishment.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting
laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified, this the 19th day of March, A. D., 1929.

CHAPTER 325

AN ACT TO FOSTER THE DEVELOPMENT AND PRO- DUCTION OF PURE-BRED CROP SEEDS IN NORTH CAROLINA AND PROVIDE FOR THE CERTIFICATION THEREOF.

Whereas, the State of North Carolina is a leading agricultural State with a large percentage of it engaged in the production of farm crops; and

Preamble.

Whereas, the farmers of North Carolina have, in the past, experienced great difficulty in producing or otherwise procuring

good and reliable seeds of the proper varieties of crops best adapted to their soils and climatic conditions, resulting in reduced and inferior production at increased cost; and

Whereas, the quantity, quality, and marketability of the crop produced depend vitally on the kind and quality of seed planted; and

Whereas, the breeding and adaptability of farm crop seeds are difficult to determine unless said seeds are certified and appraised by a publicly supervised organization; and

Whereas, the certification of seed is the farmers' best guarantee as to variety, breeding, quality and adaptation; and

Whereas, Governor Gardner has urged in his inaugural message the production and distribution of pure-bred crop seeds for the farmers of North Carolina; and

Whereas, the development and production of pure-bred crop seeds and the fostering of the distribution and certification of said seed is a natural function of the Agricultural College and State Department of Agriculture coöperating; now, therefore,

The General Assembly of North Carolina do enact:

Farm Crop Seed Improvement Division created in connection with State College.

To promote pure strains of crop seeds.

Selection of director.

State Board of Farm Crop Seed Improvement.

Powers of Board.

Co-operation of other departments with Board.

Rules and regulations and fees for certification.

SECTION 1. That there is hereby created in the Agricultural Extension Service of the State College of Agriculture and Engineering a division to be known as the Farm Crop Seed Improvement Division, and it shall be the duty and function of this division to foster and promote the development and distribution of pure strains of crop seeds among the farmers of North Carolina. The Director of said Division shall be selected as the head of other divisions of the State College of Agriculture and Engineering are selected and said division shall have the necessary coöperation of all other members of the college staff of said State College of Agriculture and Engineering for the proper carrying out the purposes of this act.

SEC. 2. The Governor, the Commissioner of Agriculture and the Dean of the School of Agriculture of the State College of Agriculture and Engineering, are hereby created a State Board of Farm Crop Seed Improvement.

SEC. 3. The said board shall have control, management and supervision of the production, distribution and certification of pure-bred crop seeds under the provisions of this act.

SEC. 4. In so far as any of the State departments or agencies shall have to do with the testing, development, production, certification and distribution of farm crop seeds, such departments or agencies shall actively coöperate with the said Board in carrying out the purposes of this act. The said Board shall have authority to make, establish and promulgate all needful rules and regulations, including rules and regulations fixing fees for certification and fixing the market price of certified

seed, necessary for the proper exercise of the duties conferred upon said Board and for the carrying out the full purposes of this act.

SEC. 5. For the purpose of carrying out more fully the provisions of this act and of fostering the development, certification and distribution of pure seeds the said Board shall have authority to promote the organization and incorporation of an association of farmers to be known as the North Carolina Crop Improvement Association, which said Association when so organized and incorporated shall, subject to the rules and regulations prescribed by said Board, adopt all necessary rules and regulations and collect from their members such fees as shall be necessary for the proper functioning of such organizations.

Organization of farmers created, North Carolina Crop Improvement Association.

SEC. 6. For the purposes of this act the certification of crop seeds hereunder shall be defined to be a guarantee by the North Carolina Crop Improvement Association herein provided for that the said seed conform to the stated origin, adaptation, variety name, variety purity, quality, germination, seed purity, and any other qualification necessary for the determining of the proper quality or value of crop seed.

Certification of crop seeds.

SEC. 7. Certification of crop seeds in so far as it concerns the origin, adaptation, variety name, variety purity and quality shall be subject to the supervision of the director of the Division of Farm Crop Seed Improvement. Certification of crop seeds in so far as it concerns germination and purity tests shall be subject to the supervision of the State Department of Agriculture. The North Carolina Crop Improvement Association may certify any crop seeds when the certification thereof shall have been approved by both the director of the Division of Farm Crop Seed Improvement and by the State Department of Agriculture.

Director of Division to supervise certification.

Co-operation of Department of Agriculture.

SEC. 8. That for the purposes of aiding in meeting the expenses necessary for the carrying out of the provisions of this act there is hereby appropriated out of any unexpended and unappropriated portion of the Agricultural Fund the sum of three thousand dollars (\$3,000.00) for the remainder of the present fiscal year, and the further sum of five thousand dollars (\$5,000.00) per year for each year of the incoming biennium.

Appropriation of moneys to carry out provisions of Act.

SEC. 9. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 10. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 326

AN ACT TO PLACE THE NAMES OF CERTAIN CONFEDERATE SOLDIERS AND WIDOWS OF CONFEDERATE SOLDIERS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

Placing of names of Confederate Soldiers and widows on pension list.

SECTION 1. That Mrs. Flora Bason, Mrs. Elvira Thomas, Mrs. W. C. Moore and Mrs. Maggie Thompson, of Alamance County; W. C. Linney of Alexander County; Mrs. Callie Hardin, Mrs. Thurza Plummer, R. P. Phipps and John Phipps of Ashe County; Mrs. Nellie Miller, and Mrs. Henrietta Coburn of Bertie County; Mrs. W. J. Sutton, and Mrs. Annie E. Hines, Mrs. Tom Hickman of Bladen County; Mrs. Stella Satterfield and William Burton Sales of Buncombe County; Mrs. Alice May of Burke County; Mrs. Fannie K. Sawyer of Camden County; Mrs. Jennie D. Styron of Cartaret County; Mrs. Mary E. Lane, Mrs. Lydia Scott, Mrs. Elizabeth Bray, Mrs. Mississippi Brewer, J. Milton Ray, and Herbert Headen (colored) of Chatham County; Mrs. N. L. Muse and Mrs. James Matoy of Cherokee County; Mrs. Lillie Johnson of Clay County; Thos. G. Philbeck and C. B. Lattimore of Cleveland County; Chas. Lennon, N. B. Outlaw, G. W. Sellers, R. G. Yates, Mrs. Frances McClenney and Mrs. Ida Baldwin of Columbus County; W. J. Cain of Cumberland County; Mary H. Perrell, Mrs. Eliza H. Easter, and Mrs. Martha E. Sexton of Davidson County; Mrs. Lettie E. Rich, Mrs. Catharine E. Bradshaw, and Mrs. S. W. Wood of Duplin County; Mrs. Annie Downing, Mrs. Mary Evans, Mrs. Annie O'Neal, Mrs. Laura Edwards, Mrs. Mary E. Savage, and Mrs. Fannie Lewis of Edgecombe County; Mrs. Louise R. Mulling and Julia Bibby (colored) of Franklin County; Mrs. Albena Smith Loane, Mrs. W. N. Satterwhite of Gates County; Mrs. Rebecca Stiles of Graham County; Mrs. Bettie Holden and Mrs. Christine B. Russell of Greene County; Mrs. Miriam C. Parker of Guilford County; Mrs. S. M. Brickell of Halifax County; Mrs. Dora Lee Cook, Mrs. Lizzie Stewart, Mrs. Mary E. Bain, Mrs. Annie L. Felton, Mrs. Cornie Moore, Willis H. Gregory and W. H. Polland of Harnett County; Mrs. Annie M. Beville, Mrs. W. G. Bennett, and Mrs. Louisa J. Scott of Haywood County; Butler Owens, James K. Jones, George W. Jones, Thomas Q. Ledbetter, Mrs. Malinda Walker and Mrs. Ellen Williams of Henderson County; Mrs. Bettie Hoggard of Hertford County; Mrs. Thos. Alewine and Mrs. R. T. F. Fowler of Hoke County; Mrs. Margaret Thompson, Mrs. M. E. Barker and Mrs. Mary M. Cooke of Iredell County; Mrs. Sophia Hipps, Mrs. Julina Nicholson and Mrs. Mary Pauline Ashe of Jackson County; Mrs. Kate Koonce and Mrs. Jno. W. Wooten of Jones County; Mrs. Mary E. Peel and Mrs. Burline Womble of Lee

County; Mrs. Joseph R. Fowler and Mrs. Nancy Grant of Johnston County; Mrs. A. C. Gardin of McDowell County, North Carolina. Mrs. Lydia C. Kerns of Mecklenburg County; Mrs. Julia Berry, Mrs. Clarissa Kanipe, Mrs. Lydia Bowman, Reuben J. Young and Jas. M. Greene of Mitchell County; Mrs. Tobitha Martin, Mrs. Mary Ray, Mrs. Nannie McCaskill, Mrs. Margaret Vick, Mrs. K. J. Monger, Mrs. Louisa S. Morrisette, Robert McNeill and Joe C. Hunnicutt of Moore County; Mrs. Martha Edwards, Mrs. Elizabeth C. Hawkins, Mrs. Ella Woodward and Mrs. Lucy Hunter of Nash County; Mrs. Mary Spooner, Mrs. Rose Barnitz, Mrs. B. S. Patterson, Mrs. H. C. Lumsden, Mrs. Isabel C. Jewett, Mrs. Maria L. Smith and Andrew Jackson Jones of New Hanover County; Mrs. Sarah Brown of Orange County; Mrs. Mary Susan Brinson, Mrs. Elizabeth Justice, Mrs. Mollie Mattocks, Mrs. Kate Young, Mrs. Lucy Simmons, Mrs. India Marshburn, Mrs. Jas. Reid and Mrs. Amanda Brown, Mrs. Susan Ann Phillips of Onslow County; Mrs. Sue St. George of Pender County; Mrs. Sophia McLawhon, Mrs. Etta Hazelton, Mrs. Lydia C. Gardner, Mrs. Mariza Lang, Mrs. Mollie Fleming, Mrs. Frances Godley, Mrs. Martha E. Elks, Mrs. Martha A. Pierce, Mrs. Nicey Briley, Mrs. Lanie Skinner, Mrs. Mary E. Stocks, Mrs. Sallie King, Mrs. Hattie Stokes, Mrs. Mary E. Crawford, Mrs. Nannie Little, Mrs. Clara Ann Davis, Mrs. Susie Roberson, Mrs. Martha L. Baker, J. L. Moore and Hardy J. Stokes of Pitt County; Mrs. D. H. Swann of Polk County; Mrs. Mary McEachorn, Mrs. Mary G. Davis and Malcolm McNeill of Robeson County; Mrs. S. P. Jarrett of Rockingham County; Mrs. Rebecca Metcalf, Mrs. Malinda C. Guffey, Mrs. Hattie Lewis, Mrs. Harry Hyder, Mrs. A. M. Dobbins, Mrs. Minerva Wilkins Pearson, Mrs. Celia Taylor, Mrs. E. M. Green and Mrs. Callie Wilson of Rutherford County; Mrs. Ellen Bland, Mrs. Geo. W. Best and L. T. Blanchard of Sampson County; Mrs. C. A. Nixon, Mrs. Fannie Thompson, C. W. Bunker, Mrs. Jennie Waltz and Z. T. Smith of Surry County; Mrs. Margaret Briggs, Mrs. Matilda Thomason, Jno. G. Thomas, Geo. A. Brooks, W. B. Cole and Dallas DeHart of Swain County; Mrs. Naomi McCall, Mrs. Julia P. Wilson, Mrs. Malinda Chapman, Mrs. E. A. Cook, Mrs. Arsula Shuford, T. B. Reed and G. J. Brown of Transylvania County; Mrs. Jas. Haywood Jones, Mrs. Susan Stone, Mrs. Mary Maynard and Geo. H. Wall of Wake County; Mrs. Ella A. Bateman and Mrs. Nancy R. Spruill of Washington County; Enoch Swift of Watauga County; Robert Elks and Mrs. W. G. Hollowell of Wayne County; Mrs. B. H. Walsh, Mrs. Kate Stilly Oliver and Ralph Holbrook of Wilkes County; Mrs. Emily Beaver, Mrs. Martha Hurst, Moses Peterson and Mrs. Rosanna Byrd of Yancey County, be and are hereby placed on the pension roll

Class B list.

State Board of Pensions may investigate each case with power of removal.

Investigation to be made in each of above cases before payment of pensions.

for their respective counties, in Class B: *Provided*, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and twenty-nine, be referred to the State Board of Pensions, which will have full power to investigate and to remove from said pension roll anyone who in their judgment should be removed for any cause: *Provided, further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-confederate veteran or the wife of such, and is entitled to a pension under the general pension laws of the State.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 327

AN ACT TO AMEND SECTION 3560 AND 3561 OF THE CONSOLIDATED STATUTES, RELATING TO THE INDEXING OF INSTRUMENTS IN THE OFFICE OF THE REGISTER OF DEEDS FOR THE SEVERAL COUNTIES.

The General Assembly of North Carolina do enact:

Consolidated Statutes 3560, amended.

Installation of "Family" index system for registered instruments authorized.

Where used, no instrument properly registered unless under appropriate family name and alphabetical subdivision.

Consolidated Statutes 3561, amended.

Duty of register of deeds to keep alphabetical indexes of all instruments to be registered.

SECTION 1. That section three thousand five hundred and sixty of the Consolidated Statutes of North Carolina be amended by adding to the end of said section the following:

"The board of county commissioners shall also have the authority to install the modern "Family" index system and wherever the "Family" index system is in use, no instruments shall be lawfully recorded until indexed and cross-indexed under the appropriate family name and the appropriate alphabetical sub-division of said family name, according to the particular system in use."

SEC. 2. That section three thousand five hundred and sixty-one of the Consolidated Statutes of North Carolina be amended by striking out all of said section and by substituting in lieu thereof the following:

"3561. Index and Cross-Index of Registered Instruments. The register of deeds shall provide and keep in his office full and complete alphabetical indexes of the names of the parties to all liens, grants, deeds, mortgages, bonds and other instruments of writing required or authorized to be registered; such indexes to be kept in well bound books, and shall state in full the names of all parties, whether grantors, grantees, vendors, vendees, obligors or obligees, and shall be indexed

and cross-indexed, within twenty-four hours after registering any instrument, so as to show the name of each party under the appropriate letter of the alphabet; and wherever the "Family" index system shall be in use, to also show the name of each party under the appropriate family name and the initials of said party under the appropriate alphabetical arrangement of said index; and all instruments shall be indexed according to the particular system in use in the respective office in which the instrument is filed for record. Reference shall be made, opposite each name to the page, title or number of the book in which is registered any instrument; *Provided*, that where the "Family" system hereinbefore referred to has not been installed, but there has been installed an indexing system having sub-divisions of the several letters of the alphabet, a registered instrument shall be deemed to be properly indexed only when the same shall have been indexed under the correct sub-division of the appropriate letter of the alphabet; *Provided, further*, that no instrument shall be deemed to be properly registered until the same has been properly indexed as herein provided; *Provided, further*, that in all counties where a separate index system is kept for chattel mortgages or other instruments concerning personal property, no instrument affecting the title to real estate shall be deemed to be properly registered until the same has been properly registered and indexed in the books and index system kept for real estate conveyances; *Provided, further*, that it shall be the duty of the register of deeds of each county, in which there is a separate index for conveyances of personal property and for those of real estate, to double index every such conveyance, provided that such conveyance shall contain both species of property. A violation of this section shall constitute a misdemeanor."

SEC. 3. That this act shall not affect pending legislation or instruments heretofore registered.

SEC. 4. That upon the ratification of this act a copy hereof shall be mailed to each of the registers of deeds of the several counties.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

Indexing to be done within 24 hours after filing.

Indexing under "Family" system.

Indexing under alphabetical subdivisions.

Instruments must be properly indexed.

Personal property indexes not good for realty transfers.

Where instrument affects both personalty and realty, it must be indexed in both sets of books.

Violation of section made misdemeanor.

Pending litigation and instruments heretofore registered unaffected.

Copy of Act ordered sent to all registers of deeds.

Conflicting laws repealed.

CHAPTER 328

AN ACT TO AMEND CHAPTER 98 SECTION 6069 CONSOLIDATED STATUTES OF NORTH CAROLINA PERTAINING TO THE FIREMEN'S RELIEF FUND.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 6069,
amended.

SECTION 1. That section six thousand and sixty-nine of the Consolidated Statutes of North Carolina be amended by adding at the end thereof a new paragraph as follows:

Firemen's Relief
Fund to be
augmented by
amount set
aside by city or
town to be
benefited.

"Provided, that the board of trustees duly appointed under section six thousand and sixty-nine of the Consolidated Statutes may, in their discretion, set aside for the purposes of creating a pension fund for the benefit of full time paid firemen, provided that the amount so set aside by the board of trustees of the Firemen's Relief Fund shall be augmented by an amount to be set aside annually by the city or town whose department is to benefit by such pension fund, the amounts to be set aside by each to be sufficient to pay the retiring fireman not to exceed fifty per cent of his average yearly earnings, sixty per cent of such pension to be paid from the Firemen's Relief Fund and forty per cent from the fund set aside by such city or town. The average yearly earnings of such fireman shall be determined by adding the salary received by him on account of his duties as fireman for the five years next preceding his retirement and dividing such aggregate sum by five: *Provided*, the board of trustees of the local Firemen's Relief Fund shall not appropriate from the Firemen's Relief Fund any amount in excess of the annual interest income on the present principal of the Fund in their treasury, and such additional interest on such principal as shall accumulate from the funds hereinafter received by them from the Insurance Commissioner:

Proportion of
pension pay-
ments out of
two funds.
Computation of
average yearly
earnings.

No amount in
excess of interest
income to be
appropriated.

Provided, further, that no such full time paid fireman shall benefit from such pension fund until and unless he has been a continuous member of the North Carolina State Firemen's Association for a period of not less than twenty (20) years, and has been in the continuous employment of the fire department of such city or town for a period of not less than fifteen (15) consecutive years just prior to making application for pension:

No fireman to
benefit until he
has served 20
years, 15 years
consecutively.

Waiver of notice
to participate
in Fund neces-
sary.

Provided, further, that no full time paid fireman now in service shall qualify to nor receive any benefit from such pension fund unless prior to January first, one thousand nine hundred and thirty, such fireman has in writing waived his right to participate in the Firemen's Relief Fund as provided in section six thousand and sixty-nine of the Consolidated Statutes, such notice to be filed with the treasurer of the local board of trustees and also with the chief of the fire department,

Filing of such
notice.

and *provided further*, that no fireman shall be entitled to participate under this section and also under the provisions of section six thousand and sixty-nine."

SEC. 2. That this act shall apply only to Wilmington and New Hanover County.

SEC. 3. That all laws and clauses of laws in conflict with this act shall hereby be repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

Act applicable only to Wilmington and New Hanover County.
Conflicting laws repealed.

CHAPTER 329

AN ACT TO AMEND THE ABSENTEE VOTER'S BALLOT LAW AS CONTAINED IN CHAPTER 97 OF THE CONSOLIDATED STATUTES, AND AS AMENDED, AND TO AMEND CHAPTER 260, PUBLIC LAWS OF 1927.

The General Assembly of North Carolina do enact:

SECTION 1. That any such person, wishing to take the benefit of this act, and vote as an absent elector thereunder, shall make application in person, or by mail or through another, by written order to the chairman of the county board of elections, or if he shall have distributed the official ballot before such application, then to the registrar of the precinct of such voter, for ballots to be cast in the approaching election or primary; and such chairman or registrar, as the case may be, shall furnish to the said voter in person, by mail, or to his agent duly authorized in writing, one of each ballots as are to be cast in said election or primary. The chairman of the board of elections shall transmit or deliver to the registrar of each voting precinct a list of absentee voters to, or for whom blanks and ballots have been supplied by him for electors in the respective precincts of each registrar; and the names of all such absentee voters in the precinct of the said registrar so furnished by the said chairman, together with those to whom the registrar shall himself have provided blanks and ballots prior to the day of election, shall be published or posted on the morning of the election by the said registrar in a public place at said voting precinct.

Absentee voters must order ballots in writing from board of elections or registrar of precinct.

Transmission by chairman of board to registrar of names of absentee voters.

Such names, together with those applying directly to registrar, to be posted at precinct on morning of election.

The chairman of the said board of elections, or the registrar as the case may be, shall enter in a book provided by said county board for that purpose, the day and date of such application, the name and residence of the voter and the day and date of furnishing said ballots; and they shall also enter in said book whether the ballots were delivered to the voter in person; or by mail, or through such duly authorized agent; and they

Record to be kept of all absentee voters.

What record is to contain.

shall also enter therein whether said voter is absent from the county; is physically disable to attend, or a nurse or other person or attendant as herein provided for.

Sec. 4, ch. 260,
Public Laws
1927, amended.
Certificate must
be sworn to by
some commis-
sioner of
affidavits.
Seal to be
attached.
Sec. 5, amended.

SEC. 2. That section four of chapter two hundred and sixty of Public Laws of one thousand nine hundred and twenty-seven be amended by striking out the words "a witness who shall also sign the same" in lines thirteen and fourteen thereof and inserting in lieu thereof the following words: "an officer authorized to administer oaths, and if such officer have an official seal, he shall attach the seal of his office."

SEC. 3. That section five of chapter two hundred and sixty, Public Local Laws of one thousand nine hundred and twenty-seven, be amended by striking out all of Certificate "A" thereof and inserting in the stead thereof the following:

New form of
Certificate A.

CERTIFICATE A

To be used when voter is absent from the County.

.....P. O.date.
To the Registrar and Judges of Election.....Precinct
.....County.

I.....do hereby solemnly swear that I am a duly qualified and registered elector in PrecinctCounty, North Carolina, and that I enclose herewith ballots which I wish to vote in the election, (primary or general) to be held in said precinct on the..... day of.....19....; and that I am the identical person who has heretofore applied for and received from the proper officer in said county or precinct the said ballots now enclosed to be voted; and that I will be absent from the county in which I am entitled to vote on the day of election.

(Signed).....

Sworn to and subscribed before me on this

.....day of.....19....

(Seal)

If any (Official title to be written here.)

SEC. 4. That section five of chapter two hundred and sixty of Public Laws of one thousand nine hundred and twenty-seven be amended by striking out all of Certificate "B" and inserting in lieu thereof the following:

New form of
Certificate B.

CERTIFICATE B.

To be used when voter is physically unable to attend polls.

.....P. O.date.
To the Registrar and Judges of Election.....
PrecinctCounty, North Carolina.

I.....do solemnly swear that I am a

duly qualified and registered elector inPrecinct,
County, North Carolina, and I enclose here-
 with ballots which I wish to vote in the election to be held in
Precinct,County, North
 Carolina, on the.....day of.....19.....,
 and that my physical disability still exists and that I am the
 identical person who has heretofore received said ballots from
 the proper officer therein.

(Signed)

(Voter must sign here.)

Sworn to and subscribed before me on this the

.....day of.....19.....

(Seal)

If any.

(Official character of officer.)

SEC. 5. That section six, chapter two hundred and sixty,
 Public Laws of one thousand nine hundred and twenty-seven,
 be amended by adding thereto the following words:

Sec. 6, amended.

"And that all officers of this State before whom any affi-
 davits shall be made in connection with the exercise of the
 right of absentee voting shall make report of the names of such
 persons so sworn to the chairman of the county board of elec-
 tions who shall preserve the same in his record."

Officers before
 whom certificates
 are sworn must
 keep record of
 each case and
 deliver same to
 board of
 elections.

SEC. 6. That any applicant, physician, elector, officer or
 other person, knowingly making any false oath or false cer-
 tificate in connection with application for ballots, return of
 ballots, obtaining of ballots or otherwise relating thereto, or
 any election official violating any of the provisions of the ab-
 sentee ballot law, shall be guilty of a misdemeanor and upon
 conviction, punished at the discretion of the court.

Any false state-
 ments made
 punishable as
 misdemeanor.

SEC. 7. That section five thousand nine hundred and sixty-
 six, Consolidated Statutes, be amended by striking out in line
 two, the words "may at his election" and by inserting therein
 the word "shall", and by adding at the end of said section
 the following:

Consolidated
 Statutes 5966,
 amended.

"And thereafter he or they shall deliver the same to the
 chairman of the board of elections, who shall preserve the
 same in the records of his office; and certified copies thereof
 shall be evidence in any action pending in said county or State
 involving the validity of any vote challenged therein."

Delivery of
 certificates to
 board of
 elections.

Certified copies
 thereof compe-
 tent as evidence.

SEC. 8. That all laws and clauses of laws in conflict with
 the provisions of this act are repealed.

Conflicting
 laws repealed.

SEC. 9. That this act shall be in force from and after its
 ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 330

AN ACT TO FACILITATE THE REDEMPTION OF LAND FROM TAX LIENS, AMENDING SECTION 7992 OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Consolidated
Statutes 7992,
amended.

SECTION 1. That section 7992 of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding thereto the following:

Tax collectors
required to
furnish owner
of land or
lienor with
certificate of all
taxes and assess-
ments against
such land.

"And the sheriff, auditor, county accountant or other tax collecting officer of any county or municipal corporation of this State shall, at the request of the owner or occupant of any land within the boundaries of said corporation, county or any person having a lien thereon or interest or estate therein or the duly authorized agent or attorney of such person, furnish to such applicant a written certificate of the amount of the taxes and assessments due or levied upon said land for the current year, if ascertained, and for all prior years including any amount that may be necessary to redeem the land from sale for taxes or assessments, with all interest, costs and charges thereon, provided such information is available in said office. Any such officer failing or refusing to furnish such certificate upon request made in good faith as herein provided shall be liable for a penalty of fifty dollars (\$50.00).

Failure to
furnish such
certificate incurs
penalty of \$50.

Act effective
April 1, 1929.

SEC. 2. This act shall be in force from and after the first day of April, one thousand nine hundred and twenty-nine. Ratified this the 19th day of March, A. D. 1929.

CHAPTER 331

AN ACT AMENDING CHAPTER 56 OF THE CONSOLIDATED STATUTES RELATING TO SPECIAL ASSESSMENTS.

The General Assembly of North Carolina do enact:

Consolidated
Statutes, chapter
56, amended.

SECTION 1. That chapter fifty-six of the Consolidated Statutes of one thousand nine hundred and nineteen be and the same is hereby amended as follows:

Consolidated
Statutes 2717,
amended.

Reinstatement
of unpaid install-
ments on special
assessments in
municipalities
upon payment of
those past due,
plus interest
and costs.
Again amended.

(a) By adding at the end of section two thousand seven hundred and seventeen of the Consolidated Statutes the following: "After default in the payment of any installment, the governing body may, on the payment of all installments in arrears, together with interest due thereon and on reimbursement of any expenses incurred in attempting to obtain payment, reinstate the remaining unpaid installments of such assessment so that they shall become due in the same manner

as they would have if there had been no default, and such extension may be granted at any time prior to the institution of an action to foreclose."

(b) By adding next after section two thousand seven hundred and seventeen of the Consolidated Statutes a section as follows:

"2717 (a) *Sale of Foreclosure for Unpaid Assessments Barred in Ten Years: No Penalties.* No statute of limitation, whether fixed by law especially referred to in this chapter or otherwise, shall bar the right of the municipality to enforce any remedy provided by law for the collection of unpaid assessments, whether for paving or other benefits, and whether such assessment is made under this chapter or under other general or specific acts, save from and after ten years from default in the payment thereof, or if payable in installments, ten years from the default in the payment of any installments. No penalties prescribed for failure to pay taxes shall apply to special assessments, but they shall bear interest at the rate of six per cent per annum only. In any action to foreclose a special assessment the costs shall be taxed as in any other civil action, and shall include an allowance for the commissioner appointed to make the sale, which shall not be more than five per cent of the amount for which the land is sold, and one reasonable attorney's fee for the plaintiff. This section shall apply to all special assessments heretofore or hereafter levied, but shall not apply to any special assessment for the collection of which an action or proceeding has heretofore been instituted."

Foreclosure for unpaid installments barred after ten years.

Tax penalties inapplicable.

In case of foreclosure, costs to be taxed, together with allowance of 5% for commissioner and attorney's fees.

Pending actions unaffected.

(c) By inserting next after section two thousand seven hundred and twenty-two of the Consolidated Statutes a section as follows:

Consolidated Statutes 2722, amended.

"2722 (a). *Apportionment of Assessments.* In any case where one or more special assessments shall have been made against any property for any improvement or improvements authorized by this chapter, and said property has been or is about to be subdivided and it is therefore desirable that said assessment or assessments be apportioned among the subdivisions of such property, the governing body may, with the consent of the owner or owners of said property, apportion said assessment or assessments, or the total thereof, fairly among said subdivisions, as same are benefited by the improvement and release such subdivisions, if any, as in the opinion of the governing body are not benefited by the improvement. Thereafter, each of said subdivisions shall be relieved of any part of such original assessment or assessments except the part thereof apportioned to said subdivision, and the part of said original assessment or assessments apportioned to any such subdivision

Apportionment may be made of assessments against subdivisions with consent of owners.

Thereafter subdivisions relieved, except as to its own portion.

Such apportionment to be entered upon minutes.

Such entry conclusive, except in cases of fraud.

Apportioned installments payable as original ones.

shall be of the same force and effect as the original assessment or assessments. At the time of making such apportionments, the governing body shall cause to be entered upon its minutes an entry to the effect that such apportionment is made with the consent of the owner or owners of the property affected, and such entry shall be conclusive of the truth thereof in the absence of fraud. No such reassessment shall be made until all installments then due shall have been paid to date of the reassessment, and the remaining installments shall fall due at the same dates as they did under the original assessment."

SEC. 2. This act shall become effective from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 332

AN ACT TO AMEND HOUSE BILL No. 37, SENATE BILL No. 1464, BEING THE BUDGET MAINTENANCE APPROPRIATION BILL.

The General Assembly of North Carolina do enact:

Section 10,
House Bill 37,
Senate Bill 1464,
Public Laws
1929, amended.
Appropriation
Bill.

SECTION 1. That section ten, of House Bill thirty-seven, Senate Bill one thousand four hundred sixty-four, being the Budget Maintenance Appropriation Bill for the biennium 1929-1931, be and the same is amended by striking out all of lines one, two, three and four of said section ten, and substituting in lieu thereof, the following:

"For other State aid for each year of the biennium as follows:"

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 333

AN ACT TO REGULATE AND PROMOTE THE FUR BEARING INDUSTRY IN NORTH CAROLINA AND TO RAISE REVENUE THEREFOR.

The General Assembly of North Carolina do enact:

Dealers in fur
required to take
out license from
Department of
Conservation and
Development.

SECTION 1. That every person, firm or corporation who buys raw furs, pelts or skins of fur bearing animals shall take out a license from the Department of Conservation and Development on forms prescribed by said Department and be-

fore engaging in such business shall pay the amounts of license set forth in this act. The funds so received by the Department of Conservation and Development for fur dealer's license shall be deposited with the State Treasurer as provided by law to the credit of the Department of Conservation and Development and shall be expended by the said Department for the protection and promotion of the fur bearing industry in North Carolina, including the administration and enforcement of this law and for no other purpose.

SEC. 2. That such licenses must be taken out before any person, firm or corporation in any manner engages in the business of buying and selling furs, and the amount of said licenses shall be as follows: For a resident State-wide license the sum of seventy-five dollars, which will entitle the holder to buy and sell furs in any or all of the counties of North Carolina; for a resident county license the sum of ten dollars, which will entitle the holder to buy or deal in furs only in the county designated in the license, and for each additional county the sum of ten dollars; for a non-resident of the State of North Carolina before he shall be permitted to engage in the business of buying or selling furs or dealing in same, any such person, firm or corporation shall annually take out a fur dealer's license and shall pay therefor the sum of four hundred dollars for a State-wide license, and every county in which such non-resident person, firm or corporation shall engage in business as a fur dealer shall levy and collect from such non-resident the sum of fifty dollars, which shall be in addition to the State license. These licenses shall be issued through the wardens or agents of the Department of Conservation and Development as a part of their official duties. An annual license to buy not exceeding five hundred dollars worth of furs per annum shall be issued for the sum of one dollar per annum: *Provided*, such license shall be issued only to a dealer buying only in the county of his residence.

SEC. 3. That every person, firm or corporation who takes out a fur dealer's license shall report to the Department of Conservation and Development on April first of each year and every year the total amount of furs bought by such dealer, including the species of fur bearing animals and the number of each, and such other information as required by the Department of Conservation and Development.

SEC. 4. That no county, city or town shall have the right to levy any license on resident fur dealers except that the county in which such dealers or buyers maintain a place of business or residence may charge and collect from such dealers a license tax of not more than ten dollars per annum.

Funds for
license paid to
Department.

To be used for
protection and
promotion of fur
bearing industry.

Amount of
licenses.

State-wide
license, for
residents, \$75.
Resident county
license, \$10.

For each addi-
tional county,
\$10.

State-wide
license for non-
resident, \$400.
In addition non-
residents must
pay \$50 for
license in each
county in which
they operate.

Annual license
to buy not more
than \$500 worth
of fur, \$1.

License to be
good only in
county of
residence.

Dealers to report
annually to
Department total
amount of furs
bought.

No other license
on resident fur
dealers except
that county of
residence or
place of business
may levy tax
of \$10 per year.

Permits may be issued to non-resident dealers to buy furs from those resident dealers who pay \$75-license.

Duplicate license for each employee of a dealer, \$10 each.

Applicants must have resided in State at least six months to be classed as resident.

Non-resident who buys furs in this State personally or through agency classed as non-resident fur dealer.

Violation of Act made misdemeanor.

Punishment for first offense.

For second offense.

Conflicting laws repealed.

SEC. 5. That it shall be lawful for the Department of Conservation and Development to issue permits to non-resident dealers for the purchase of raw furs from licensed fur dealers in North Carolina, provided that these permits shall be limited so that the non-resident dealer may purchase furs in North Carolina only from the dealers who take out the seventy-five dollars license.

SEC. 6. That all bona fide members of a resident firm or corporation and their bona fide regular employees, all such members and employees being residents of North Carolina, shall be required to take out a duplicate license showing their employment and shall pay therefor the sum of ten dollars each. Applicants for resident fur dealers license must have actually resided in the State for six months next before making application for such license.

SEC. 7. That any non-resident who buys for himself by personal canvass furs in North Carolina or who buys furs by establishing an agency in North Carolina shall be deemed to be a non-resident fur dealer and shall pay a non-resident tax as prescribed by this act.

SEC. 8. That any person, firm or corporation who shall violate any of the provisions of this act shall be guilty of a misdemeanor and shall be fined not more than one hundred dollars or imprisoned not more than sixty days for the first offense, and on conviction of second violation of this law such person, firm or corporation shall pay not less than two hundred dollars or be imprisoned not more than six months or both in the discretion of the court.

SEC. 9. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 10. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 334

AN ACT TO AMEND CHAPTER 221 OF THE PUBLIC LAWS OF 1927, RELATING TO TAX DEEDS AND FORECLOSURE AND CERTIFICATES OF SALE.

The General Assembly of North Carolina do enact:

SECTION 1. This act shall be construed as if it had been in force and effect and ratified the ninth day of March, one thousand nine hundred twenty-seven, and the liens herein created and the rights herein conferred upon the State, counties and other municipalities are hereby created for the benefit of the State, counties and other municipalities not only from and

Act effective as of March 9, 1927.

after the ratification of this act, but as fully as if this act had been ratified on the ninth day of March, one thousand nine hundred twenty-seven; and the remedies and procedure hereby outlined shall apply to the foreclosure of certificates of any sale made subsequent to the ninth day of March, one thousand nine hundred twenty-seven, and shall be in lieu of the remedies and procedure set out in chapter two hundred twenty-one of the Public Laws of one thousand nine hundred twenty-seven, upon any and all certificates of sale.

Chapter 221,
Public Laws
1927, amended.

SEC. 2. That portion of section four of said chapter two hundred twenty-one, being a portion of part four thereof, sections eight thousand thirty-seven, of the Consolidated Statutes re-enacted, which reads as follows: "Any one who has paid taxes on the subject matter of the action, or who holds a certificate of sale or claims any other interest in said lands, shall be made a party if his lien, interest, or claim is disclosed by the records at the time of the filing of the complaint in said action, and his rights enforced thereon.

Consolidated
Statutes 8037,
amended.

This paragraph
repealed.

"Advertisement shall be ordered in said action, giving notice to all other persons claiming any interest in the subject-matter of the action to appear and defend their claim. Said notice shall describe the nature of the action and shall require such persons to set up their claim in said action upon pain of being forever barred and foreclosed of the same, and said notice shall be published as in cases of publication of summons. Service of process in such actions shall be governed by the same rules as service of other process," is hereby repealed, and the following is hereby enacted in lieu thereof: "The person in whose name said real estate has been listed for taxation, together with the wife or husband, if married, shall be made defendants in said action and shall be served with process as in civil actions. Advertisement shall be ordered in said action, giving notice to all other persons claiming any interest in the subject-matter of the action to appear present and defend their respective claims. Said notice shall describe the nature of the action and shall require such persons to set up their claims in six months from the date of such notice, otherwise they shall be forever barred and foreclosed of any and all interest or claims in/or to the property or the proceeds received from the sale thereof, and said notice shall be published as in cases of publication of summons. Upon the return of summons executed upon the taxpayer and his/her wife or husband the court shall proceed to judgment without awaiting the six months allowed to other claimants. In case the action is prosecuted by the State, county or other municipality, no prosecuting bond shall be required by the clerk and no advance costs shall be required to be deposited or paid any officer; costs

This paragraph
also repealed.

Following
enacted in lieu
thereof.

Tax foreclosure
actions.

Parties defend-
ant.

Advertisement
and notice to all
other claimants
of interests.

What notice is
to contain.

Judgment.

No prosecuting
bond or costs
required of State
and its subdivi-
sions.

Taxing of costs
against defen-
dant.

Deed in fee to
purchaser.

Act effective as
of March 9,
1927.

shall be taxed against the defendant or defendants as in other cases and after and when collected shall be paid to the officers entitled to receive the same. The deed which shall be made to the purchaser as hereinafter provided for, shall convey the real estate to the purchaser in fee simple free from any and all claims or interest of the taxpayer and his/her wife or husband or of any other person, whether such claims or interest are disclosed by the records or not."

SEC. 3. That this act shall be construed as if it had been enacted and ratified on the ninth day of March, one thousand nine hundred twenty-seven.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 335

AN ACT FOR THE PROPAGATION AND PROTECTION OF GAME FISH IN NORTH CAROLINA AND PROVID- ING REVENUE THEREFOR.

The General Assembly of North Carolina do enact:

Maintenance of
State Fish
Hatcheries and
administration
of Inland Fishing
Laws provided
by fishing
licenses for
persons above
16 years of age.

SECTION 1. In order to raise revenue with which to maintain and operate the State Fish Hatcheries, provide additional nurseries and administer the Inland Fishing Laws, a license is hereby required of all persons above the age of sixteen (16) years to fish by any and all methods of hook and line or rod and reel fishing in the waters of North Carolina, other than in waters of the county in which such person permanently resides or in waters abutting thereto, as hereinafter provided.

Resident State
license, \$2.10,
two dollars of
which goes to
Department of
Conservation
and Develop-
ment and bal-
ance to person
issuing same.

SEC. 2. *Resident State License.* Any person, upon application to the Director of the Department of Conservation and Development, his assistants, wardens or agents, authorized in writing to issue licenses, and the presentation of satisfactory proof that he is a bona fide resident of the State of North Carolina, shall, upon the payment of a license fee of two (\$2.00) dollars for the use of the Department of Conservation and Development and a fee of ten (\$.10) cents for the use of the official authorized to issue licenses, be entitled to a "resident State license" which will authorize the licensee to fish in any of the waters of North Carolina as provided under section one.

Non-resident
State license,
\$3.10, three
dollars to go to
Department and
balance to person
issuing same.

SEC. 3. *Non-Resident State License.* Any person, without regard to age or sex, upon application to the Director of the Department of Conservation and Development, his assistants, wardens or agents authorized in writing to issue licenses, and

the presentation of satisfactory proof that he is a non-resident of the State, shall, upon the payment of three (\$3.00) dollars for the use of the Department of Conservation and Development and ten (\$.10) cents for the use of the official authorized in writing to issue licenses, be entitled to a "non-resident State fishing license" which will authorize the licensee to fish in any of the waters of North Carolina as provided under section one.

SEC. 4. *County Licenses and Daily Permits.* The Board of County Commissioners in any of the counties of the State of North Carolina may, by resolution entered upon its minutes, require a resident county license or daily fishing permit. If any of said boards shall adopt this resolution, then the resident county license shall be one dollar and ten cents (\$1.10) for each year, or fifty (\$.50) cents for a daily fishing permit. Whenever any such resolution is adopted the Board of County Commissioners shall at once notify the Department of Conservation and Development enclosing therein a copy of said resolution, and the said county license and daily fishing permit shall be issued in the same manner and by the same agent, and the proceeds thereof shall be remitted to the Department of Conservation and Development in the same manner as herein provided for State resident licenses and for non-resident fishing licenses.

Counties may issue county licenses and daily permits, at \$1.10 per year and 50c respectively.

Notification to Department.

Proceeds remitted to Department.

SEC. 5. In addition to the wardens and agents of the Department of Conservation and Development authorized to sell fishing licenses as hereinbefore provided, upon written application, any Clerk of Superior Court of North Carolina shall also be authorized and empowered to sell fishing licenses and shall account therefor to the Department of Conservation and Development in the same manner as wardens, and the handling of said licenses shall then become an official duty of such Clerk of Superior Court.

Clerk of Superior Courts may sell licenses and account for same to Department.

SEC. 6. All licenses shall be issued on forms prepared and supplied by the Department of Conservation and Development, the cost of which shall be paid from any funds that may come into its hands from the sale of fishing licenses. The license shall show the name, age, occupation and residence of the licensee and the date of its issuance. It shall also contain the signature of the licensee and shall authorize the person named therein, in all cases where a resident county license is bought, to fish in any of the waters within the county in which the applicant permanently resides, under the restrictions and requirements of existing laws and the rules and regulations of the Department of Conservation and Development during the year, the date of which is inscribed thereon. In all cases either resident or non-resident State fishing licenses are bought,

Department to furnish forms.

What licenses must show.

Signature of licensee.

Licenses to become void on December 31 of year issued.

License button to be worn in plain view.

Record of all licenses issued to be kept.

Clerks to report to Department monthly and attach check for licenses issued.

Reports by agents of Department.

Deposit of proceeds of licenses with State Treasurer.

Use of, by Department.

Licenses to be kept about person of licensees.

they shall also contain the signature of the licensee and shall authorize the person named therein to fish in any of the waters of the State of North Carolina under the restrictions and requirements of existing laws and regulations of the Department of Conservation and Development during the year, the date of which is inscribed thereon. All licenses issued under and by virtue of this act shall become void on the thirty-first day of December next following the date of issuance. The licenses may contain such other information as the Department of Conservation and Development may require. There shall also be issued with each license a license button bearing the serial number of the license which must be worn in plain view at all times by licensee when fishing. Such buttons to be furnished by the Department of Conservation and Development and paid for out of funds coming into its hands from the sale of fishing licenses as required under this act.

SEC. 7. All Clerks of Superior Court in various counties of the State who make application as hereinbefore provided, also assistants, wardens or agents who are authorized to issue fishing licenses shall keep such record of licenses issued by them as the Department of Conservation and Development may require and same shall be open at all times for inspection by any official charged with the enforcement of the fishing laws.

SEC. 8. Every Clerk of Superior Court who issues fishing licenses under and by virtue of this act shall, on the first of each month, forward to the Department of Conservation and Development a report covering the sale of licenses issued by them, on forms furnished by the Department of Conservation and Development and shall attach thereto check for amount due said Department. All assistants, wardens or agents authorized by the Department to issue fishing licenses shall make full and complete report of their sales as required by the Department. The full amount collected by each issuing officer, less the ten-cent fee on each license issued, must accompany each report.

SEC. 9. All moneys collected and received under and by virtue of this act, except the issuing fees, shall be deposited in the name of the State Treasurer as provided by chapter one hundred and twenty-eight, Public Laws of one thousand nine hundred and twenty-five, and shall be used by the Department of Conservation and Development in the work of propagating and protecting game fish in North Carolina and in the administration of the Inland Fishing Laws and for no other purpose.

SEC. 10. No person shall fish as provided herein in any of the waters of North Carolina unless the license hereinbefore

provided for be kept about the person of the licensee or exhibited upon the request of any official charged with the duty and responsibility of issuing licenses and enforcing the fishing law. No person shall fish, as provided in this act, in any of the waters of North Carolina unless license button provided for herein be at such time continually displayed on the outer garment in such manner that the license figures are plainly visible.

License button to be worn on outside.

SEC. 11. No person shall alter, loan or transfer any license authorized by this act, or give false or misleading information to any official authorized to issue licenses, in the application therefor.

Transfer of licenses forbidden.

SEC. 12. This act shall not be construed to repeal other laws not in conflict herewith for the protection of fish.

Other laws not in conflict herewith preserved.

SEC. 13. No person required by law to procure a license to propagate fish for sale, shall be required in addition to secure a license provided by this act in order to enable such person to exercise the rights conferred by the license. The provisions of this act shall not apply to the Atlantic Ocean, the sounds or other large bodies of water near the sea coast which do not, in the judgment of the Department of Conservation and Development, need to be stocked or protected; nor shall they prevent the owner of any land or members of his family under twenty-one years of age from fishing thereon without a license.

Person licensed to propagate fish for sale not required to procure license hereunder.

Act not applicable to sounds and Atlantic Ocean.

Owners of land and members of family may fish thereupon without license.

SEC. 14. All persons who have lived in this State for at least six months immediately preceding the date of making application for a license, shall be deemed a resident citizen for the purpose of this act.

Persons having resided in State for six months presumed to be residents.

SEC. 15. Any person violating the provisions of this act shall be guilty of a misdemeanor and on conviction shall be fined not exceeding fifty (\$50.00) dollars or imprisoned not exceeding thirty days in the discretion of the court.

Violation of Act made misdemeanor. Punishment.

SEC. 16. This act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 336

AN ACT AUTHORIZING THE GOVERNOR TO DESIGNATE ONE MEMBER OF THE CORPORATION COMMISSION TO BE KNOWN AS THE FREIGHT RATE COMMISSIONER.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter twenty-one of the Consolidated Statutes, entitled "Corporation Commission," be amended by adding a new section thereto, to be numbered one thousand and eighty-nine (a), to read as follows:

Consolidated Statutes 1089, amended.

New section.

Governor to designate member of Corporation Commission as Freight Rate Commissioner to prosecute interstate rate cases.

Annual report.

"1089 (a). The Governor shall designate one member of the Corporation Commission as the Freight Rate Commissioner, who shall be authorized and empowered to supervise, direct and prosecute all interstate rate cases and to investigate any and all interstate freight rate schedules affecting the welfare of the State or any portion thereof."

SEC. 2. That the Freight Rate Commissioner shall make a report to the Governor annually.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 337

AN ACT TO MAKE MORE EFFECTIVE AND SYSTEMATIC THE FISCAL AND ACCOUNTING PROCEDURE OF THE STATE.

The General Assembly of North Carolina do enact:

State Auditor placed under bond of \$50,000.

SECTION 1. That the State Auditor be placed under an official bond in a penal sum to be fixed by the Governor and Council of State at not less than fifty thousand (\$50,000) dollars. Such official bond shall be corporate surety and furnished by a company admitted to do business in the State. The premiums will be paid by the State out of the appropriations to the State Auditor's Office.

Premiums.

Office of State Treasurer declared office of deposit and disbursement.

SEC. 2. The office of the State Treasurer is declared to be an office of deposit and disbursement and only such records and accounts as may be necessary to disclose the accountability of the State Treasurer shall be kept. The purpose of this section is to prevent duplication in account and record keeping and such accounts as may be necessary shall be prescribed by the Director of the Budget under the terms of the Executive Budget Act.

Office of treasurer of each State Institution abolished. All disbursements under supervision of Director of Budget.

SEC. 3. The office of Treasurer of each of the several State institutions of which the State Treasurer is ex-officio Treasurer is hereby abolished.

SEC. 4. The Director of the Budget under the provisions of the Executive Budget Act shall prescribe the manner in which disbursements of the several institutions and departments shall be made and may require that all warrants, vouchers or checks, except those drawn by the State Auditor and the State Treasurer, shall bear two signatures and of such officers as will be designated by the Director of the Budget.

All officers and employees charged with responsibility for cash to be surety bonded.

SEC. 5. All officers, officials and employees of the State charged with responsibility for cash, securities and/or property shall be surety bonded in corporate sureties admitted to do

business in the State in such sums as may be fixed by the Governor and the Advisory Budget Commission. The premiums on such surety bonds will be paid by the State out of the appropriations to the respective departments and institutions and other agencies.

Premiums.

SEC. 6. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 7. This act shall be in effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 338

AN ACT TO PROVIDE FOR THE EXCHANGE BY A CORPORATION OF PAR VALUE SHARES OF STOCK FOR NO PAR VALUE SHARES.

The General Assembly of North Carolina do enact:

SECTION 1. Any corporation heretofore or hereafter organized under the laws of this State, whether under a special act of Legislature or otherwise, except banks, trust companies, and insurance companies, may, in its original certificate of incorporation, articles of association, charter, or any amendment thereof, provide for the exchange of its shares to be issued with nominal or par value for an equal or different number of outstanding shares without nominal or par value.

Corporation may exchange its par value shares for equal number of no par value shares; certain corporations excepted.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 339

AN ACT AMENDING CHAPTER 141 OF PUBLIC LAWS OF 1925, RELATING TO SEPARATE SPECIFICATIONS FOR CERTAIN CONTRACT WORK.

The General Assembly of North Carolina do enact:

SECTION 1. That the word "must" in line six of section one and the word "must" in line nine, and the word "shall" in line fourteen of said section be stricken out and the word "may" inserted in lieu thereof in each instance.

Sec. 1, ch. 141, Public Laws 1925, amended. Relates to building contracts.

SEC. 2. That the word "must" in line five of section two and the word "must" in line eight and the word "shall" in line thirteen of said section be stricken out and the word "may" inserted in lieu thereof in each instance.

Sec. 2, amended.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 340

AN ACT TO AMEND CHAPTER 277 PUBLIC LAWS 1919,
RELATING TO RECORDER'S COURT IN ANSON
COUNTY.*The General Assembly of North Carolina do enact:*

Chapter 277,
Public Laws
1919, amended
as to Recorder's
Court in Anson
County.

SECTION 1. That chapter two hundred and seventy-seven, Public Laws of one thousand nine hundred and nineteen, be amended by striking out the word "Anson" in section sixty-four of said act.

Conflicting
laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 341

AN ACT REGARDING STOP PAYMENT ORDERS ON
CHECKS OR DRAFTS AGAINST BANK ACCOUNTS
AND THE PAYMENT OF CHECKS PRESENTED MORE
THAN ONE YEAR AFTER DATE.*The General Assembly of North Carolina do enact:*

Stop-payment
order given
banks to expire
in six months
unless renewed
in writing.

SECTION 1. No revocation, countermand or stop-payment order relating to the payment of any check or draft against an account of a depositor in any bank or trust company doing business in this State shall remain in effect for more than six months after the service thereof on the bank, unless the same be renewed, which renewals shall be in writing and which renewals shall be in effect for not more than six months from date of service thereof on the bank or trust company, but such renewals may be made from time to time.

Present orders
to expire in six
months.

SEC. 2. No notice affecting a check upon which revocation, countermand or stop-payment order has been made at the time of the taking effect of this act shall be deemed to continue for a period of more than six months thereafter.

Bank may refuse
to honor check
more than six
months old in
the absence of
contrary
instructions.

SEC. 3. Where a check or other instrument payable on demand at any bank or trust company doing business in this State is presented for payment more than six months from its date, such bank or trust company, may, unless expressly instructed by the drawer or maker to pay the same, refuse payment thereof and no liability shall thereby be incurred to the drawer or maker for dishonoring the instrument by non-payment.

Conflicting
laws repealed.

SEC. 4. All laws or clauses of laws in conflict herewith are hereby repealed.

SEC. 5. This act shall take effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 342

AN ACT TO AMEND S. B. 717, H. B. 1637, ENTITLED "A BILL TO BE ENTITLED AN ACT TO AMEND SECTION ONE THOUSAND SIXTY-SEVEN, CONSOLIDATED STATUTES, RELATING TO RAILROAD RATES ESTABLISHED BY THE CORPORATION COMMISSION."

The General Assembly of North Carolina do enact:

SECTION 1. That section one of Senate Bill seven hundred and seventeen, House Bill one thousand six hundred and thirty-seven, entitled "A bill to be entitled an act to amend section one thousand sixty-seven, Consolidated Statutes, relating to railroad rates established by the Corporation Commission" be, and the same is hereby amended by striking out the period and quotation marks at the end of quoted portion of section one and inserting in lieu thereof a semicolon; and by adding after said semicolon the following: "*Provided, however, that this shall only apply to charges assessed and collected on and/or after the date of ratification of this act.*"

Senate Bill 717,
House Bill 1637,
Public Laws
1929, amended.

Consolidated
Statutes 1067,
amended.
Railroad rates.

Act affects rates
collected only
after its
ratification.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 343

AN ACT TO ESTABLISH A DOMESTIC RELATIONS COURT IN CERTAIN COUNTIES AND CITIES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of County Commissioners in the various counties having a county seat with twenty-five thousand or more inhabitants of the State, or the governing authorities in cities of twenty-five thousand or more inhabitants shall have authority to establish a "Domestic Relations Court," which court may be a joint county and city court, as provided in section two of this act or a court for the county or city as may be determined by the governing authorities.

Domestic Relations Court may be organized in counties having county seat of at least 25,000 inhabitants.

May be joint or independent court.

SEC. 2. That in case the Board of County Commissioners and governing authorities of a particular city decide to establish a joint city and county Domestic Relations Court—they voting as separate bodies shall determine whether or not such Do-

Governing bodies of counties and cities to vote on establishment of court.

mestic Relations Court shall be established. If both bodies shall vote for its establishment, each of them shall record the resolutions in their minutes and upon such consent by both boards, the court shall be established. In counties in which the said joint court is thus established by the Board of County Commissioners and the governing authorities of the county and city such establishment of the court shall not prevent any other city within the territorial limits of the county and having more than twenty-five thousand inhabitants, establishing its own court under section one of this chapter.

SEC. 3. That said Domestic Relations Court shall have, and is hereby vested with all the power, authority, and jurisdiction heretofore vested by law in the juvenile courts of North Carolina, and said power, authority, and jurisdiction being as fully vested in the Domestic Relations Court as if herein particularly set forth in detail; and in addition thereto the said Domestic Relations Court shall have exclusive original jurisdiction over the following classes of cases:

(a) All cases where any adult is charged with abandonment, non-support, or desertion of any juvenile, or where either spouse is charged with abandonment, non-support, or desertion of the other.

(b) All cases involving voluntary desertion of any juvenile by its mother.

(c) All cases involving the custody of juveniles, except where the case is tried in Superior Court as a part of any divorce proceeding.

(d) All cases where assault, or assault and battery, on a juvenile is charged against an adult, or where husband or wife is charged with assault, or assault and battery, upon the other.

(e) All cases in which an adult is charged with causing or being responsible for delinquency, dependency, or neglect of a juvenile.

(f) All bastardy cases within said county.

(g) All cases where adoption of juveniles is sought shall first be brought before the said Domestic Relations Court for full investigation, and such petition and other papers as are now required to be filed with the Clerk of the Superior Court shall be filed with the Clerk of the Domestic Relations Court; and the results of said investigation shall be reported to the Clerk of the Superior Court, together with such recommendation as the Judge of the Domestic Relations Court may make on the question of the adoption, and when such adoption is acted upon by the Clerk of the Superior Court, a copy of all records in the case shall be furnished to the Clerk of the

Any other city in county with required population may have such court.

To have jurisdiction of juvenile courts.

Also following classes of cases:

Abandonment and non-support.

Desertion by mother.

Custody of juveniles.

Assault and battery.

Responsibility of adult for juvenile delinquency.

Bastardy.

Adoption of juveniles.

Investigation of. Report to Superior Court.

Domestic Relations Court, to be kept as a permanent record of such court.

(h) All cases wherein any person is charged with receiving stolen goods from any juvenile, knowing them to be stolen.

Receiving stolen goods from juveniles.

(i) All cases involving violation of the North Carolina School Attendance Law as set forth in Public Laws of North Carolina, one thousand nine hundred and nineteen, chapter one hundred, and Public Laws of North Carolina, one thousand nine hundred and twenty-three, chapter one hundred and thirty-six; and in Consolidated Statutes five thousand seven hundred and fifty-seven and five thousand seven hundred and seventy-four, inclusive; and such other laws relative to school attendance as may hereafter be enacted.

Violations of School Attendance Law.

(j) In either case where either parent institutes a divorce action when there is a minor child or children, it shall be the duty of the Clerk of the Superior Court to refer the case for investigation as to the child, or children, to the Domestic Relations Court, and the Judge of the Domestic Relations Court shall make his recommendations to the Judge of the Superior Court as to the disposition of the child, or children, for the consideration of the Judge of the Superior Court in disposing of the custody of the said child or children.

Custody of minor children in divorce actions.

Investigation of.

SEC. 4. That it shall be the duty of the Board of Commissioners of any county and the governing board of any city, in which a joint Court of Domestic Relations is established, as hereinbefore provided, or of the governing authorities of any city or county in which an independent Domestic Relations Court shall be established, as hereinbefore provided, acting jointly, in the first instance, or independently, in the second instance, to elect, on or before the second Monday in July, nineteen hundred and twenty-nine, the term to commence at that time and upon the same date every two years thereafter, a Judge of the Domestic Relations Court and to fix his salary and provide for payment of the same. If any vacancy should occur in said office during the two years' term, for any cause, it shall be filled for the unexpired term in the same manner and by the same bodies as provided for the election of said Judge.

Election of judge and term of office.

Vacancy appointments.

It shall be the duty of the Judge of the Domestic Relations Court to appoint a Clerk for said court, the salary of said Clerk to be fixed, provided for, and paid by the Board of County Commissioners of any of such counties and the governing board of any of such cities, acting jointly, or independently, when a joint county and city court is not established.

Judge to select clerk.

And the officers of the Juvenile Court of any of such cities and of any of such counties, as now constituted by law may be declared to be officers of the Domestic Relations Court.

Juvenile Court officers may be declared officers of new Court.

Probation officers.

The probation officers of the Domestic Relations Court and their method of appointment shall be the same as now provided for in Consolidated Statutes, five thousand and forty-nine, for probation officers of the Juvenile Court. The salaries of said probation officers, and the necessary equipment for the proper maintenance and functioning of said court, shall be a charge upon such county and such city jointly, or upon the county or city, if it is an independent court.

Salaries of officers and equipment to be public charge.

Co-operation of all peace officers.

SEC. 5. That it shall be the duty of all officers of the counties and of the cities to assist the Domestic Relations Court in any and all ways in the line of their official duty as fully and to the same extent and in the same manner as they heretofore have been authorized and required to do in the case of all other courts.

Procedure, practice and punishments.

SEC. 6. That the procedure, practice, and punishments imposed in the Domestic Relations Court as herein established shall be the same as now provided by law in courts now having original jurisdiction of the various offenses or causes hereinabove enumerated, and the Judge of the said Domestic Relations Court is hereby granted the power to prescribe such rules and fix such modes of procedure, as, in his discretion, will best effect the purposes for which said court is created.

Right of appeal to Superior Court.

SEC. 7. That wherever in this act criminal jurisdiction is conferred upon the Domestic Relations Court there shall be the same right of appeal from this court as from Recorder's Courts or other inferior criminal courts to the Superior Court, and the same rules and regulations of such appeals from inferior courts shall apply to appeals from this court, and in the Superior Court the trial shall be *de novo*. This provision shall apply also to the trials in bastardy cases.

Trial de novo.

All offenses before Court to be petty misdemeanors.

SEC. 8. That all the offenses for the trial of which the Domestic Relations Court is given jurisdiction are hereby declared to be petty misdemeanors punishable as now prescribed by law. On the trial before such Domestic Relations Court, if a jury trial is demanded, the cause shall be therewith transferred for trial to some criminal term of the Superior Court of the counties in which the Domestic Relations Court is situated. The defendant or defendants shall be held under an adequate bond to secure his or their attendance at the criminal term of the Superior Court to which the record is transferred. If in the exercise of the jurisdiction hereinbefore conferred upon the Domestic Relations Court, it should appear that a felony has been committed, said court shall have jurisdiction and authority upon proper investigation to bind over the alleged felon in all cases in which probable cause is found, to the Superior Court of the county, under proper bond and recognizances.

On demand for jury trial, case transferred to Superior Court.

Appearance bonds.

Binding over of felons.

SEC. 9. All causes pending in the Juvenile Court of the county or city at the time that the organization of any Domestic Relations Court within said county or city, shall be transferred to the Domestic Relations Court for final adjudication.

Pending cases in Juvenile Court transferred to new Court.

SEC. 10. That the sections of this act and every part thereof are severable one from the others, and the holding of any section thereof to be invalid or void shall not affect any other section or part thereof: *Provided*, that this act shall not apply to the Counties of Buncombe, Forsyth, Guilford, Durham, Wake, Gaston, New Hanover, Pitt, Wayne, Nash and Edgecombe.

Valid sections of Act upheld.

Certain counties excepted.

SEC. 11. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 344

AN ACT TO PROVIDE FOR THE LISTING AND VALUING OF ALL PROPERTY, REAL, PERSONAL AND MIXED, AT ITS REAL VALUE IN MONEY.

The General Assembly of North Carolina do enact:

ARTICLE I.

SECTION 1. This act may be cited as the Machinery Act of 1929.

Title of Act.

SEC. 2. When used in this act:

Definitions.

(1) The term "Person" means an individual, trust or estate, a partnership or company.

Person.

(2) The term "Corporation" includes associations, joint stock companies, insurance companies, and limited partnerships where shares of stock are issued.

Corporation.

(3) The term "Domestic" when applied to corporations or partnerships, means created or organized in the State of North Carolina.

Domestic.

(4) The term "Foreign" when applied to a corporation or partnership, means a corporation or partnership not domestic.

Foreign.

(5) The term "Commissioner" means the Commissioner of Revenue.

Commissioner.

(6) The term "Deputy" means an authorized representative of the Commissioner of Revenue. or other Commissioner.

Deputy.

(7) The term "Taxpayer" means any person, firm or corporation subject to a tax or duty imposed by the Revenue or Machinery Act.

Taxpayer.

(8) The term "State License" means a license issued by the Commissioner of Revenue, usable, good and valid in the county or counties named in the license.

State License.

State-Wide
License.

(9) The term "State-Wide License" means a license issued by the Commissioner of Revenue, usable, good and valid in each and every county in this State.

Intangible
Property.

(10) The term "Intangible Property" means patents, copyrights, secret processes and formulae, good will, trade-marks, trade-brands, franchises, stocks, bonds, notes, evidences of debt, bills and accounts receivable and other like property.

Tangible
Property.

(11) The term "Tangible Property" means all property other than intangible.

Public Utility.

(12) The term "Public Utility" as used in this act means and includes each person, firm, company, corporation, and association, their lessees, trustees, or receivers elected or appointed by any authority whatsoever, and herein referred to as express company, telephone company, telegraph company, Pullman car company, freight line company, equipment company, electric power company, gas company, railroad company, union depot company, water transportation company, street railway company, railroad company, and other companies exercising the right of eminent domain and such term "Public Utility" shall include any plant or property owned and/or operated by any such persons, firms, corporations, companies, or associations.

Express
Company.

(13) The term "Express Company" means a public utility company engaged in the business of conveying to, from, or through this State or part thereof, money, packages, gold, silver, plate, or other articles and commodities by express, not including the ordinary freight lines of transportation of merchandise and property in this State.

Telephone
Company.

(14) The term "Telephone Company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or part thereof, telephone messages or conversations.

Telegraph
Company.

(15) The term "Telegraph Company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or a part thereof, telegraphic messages.

Pullman Car
Company.

(16) The term "Pullman Car Company" means a public utility company engaged in the business of operating cars for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railroad line or lines or other common carrier lines, in whole or in part within this State, such line or lines not being owned, leased and/or operated by such railroad company, whether such cars be termed sleeping, Pullman, palace, parlor, observation, chair, dining, or buffet cars, or by any other name.

Freight Line
Company.

(17) The term "Freight Line Company" means a public utility company engaged in the business of operating cars for the transportation of freight or commodities, whether such

freight and/or commodities is owned by such company, or any other person or company, over any railroad or other common carrier line or lines in whole or in part within this State, such line or lines not being owned, leased and/or operated by such railroad company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, refrigerator, fruit, meat, oil, or by any other name.

(18) The term "Equipment Company" means a public utility company engaged in the business of furnishing and/or leasing cars, of whatsoever kind or description, to be used in the operation of any railroad or other common carrier line or lines, in whole or in part within this State, such line or lines not being owned, leased or operated by such railroad company.

Equipment
Company.

(19) The term "Electric Power Company" means a public utility company engaging in the business of supplying electricity for light, heat, and/or power purposes to consumers within this State.

Electric Power
Company.

(20) The term "Gas Company" means a public utility company engaged in the business of supplying gas for light, heat and/or power purposes to consumers within this State.

Gas Company.

(21) The term "Waterworks Company" means a public utility company engaged in the business of supplying water through pipes or tubing and/or similar manner to consumers within this State.

Waterworks
Company.

(22) The term "Union Depot Company" means a public utility company engaged in the business of operating a union depot or station for railroads or other common carrier purposes.

Union Depot
Company.

(23) The term "Water Transportation Company" means a public utility company engaged in the transportation of passengers and/or property by boat or other water craft, over any waterway, whether natural or artificial, from one point within this State to another point within this State, or between points within this State and points without this State.

Water Trans-
portation
Company.

(24) The term "Street Railway Company" means a public utility company engaged in the business of operating a street, suburban or interurban railway, either wholly or partially within this State, whether cars are propelled by steam, cable, electricity, or other motive power.

Street Railway
Company.

(25) The term "Railroad Company" means a public utility company engaged in the business of operating a railroad, either wholly or partially within this State, or rights-of-way acquired or leased and held exclusively by such company or otherwise.

Railroad
Company.

(26) The terms "Gross Receipts" or "Gross Earnings" mean and include the entire receipts for business done by any person, firm or corporation, domestic or foreign, from the operation of business or incidental thereto, or in connection therewith. The

Gross Receipts
or Earnings.

gross receipts or gross earnings for business done by a corporation, engaged in the operation of a public utility, shall mean and include the entire receipts for business done by such corporation, whether from the operation of the public utility itself or from any other business done whatsoever.

Bank, Banker,
Broker or Stock
Jobber.

(27) The terms "Bank," "Banker," "Broker," "Stock Jobber," mean and include any person, firm or corporation, who or which has money employed in the business of dealing in coin, notes, bills of exchange, or in any business of dealing, or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, acceptances, promissory notes, bonds, warrants, or other written obligations, or stocks of any kind or description whatsoever, or receiving money on deposits.

Collector or
Collectors.

(28) The terms "Collector" or "Collectors" mean and include county, township, city, town, Tax Collectors, and Sheriffs.

List Takers,
Assessors.

(29) The term "List Takers and/or Assessors" means and includes either list takers, assessors, or assistants.

Real Property,
Real Estate,
Land, Tract or
Lot.

(30) The terms "Real Property," "Real Estate," "Land," "Tract," or "Lot," mean and include not only the land itself, but also all buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this or the Revenue Act.

Shares of Stock
or of Capital
Stock.

(31) The terms "Shares of Stock" or "Shares of Capital Stock" mean and include the shares into which the capital or capital stock of any incorporated company or association may be divided.

Tax or Taxes.

(32) The terms "Tax" or "Taxes" mean and include any taxes, special assessment, costs, penalties, and/or interest imposed upon property, or other subjects of taxation.

ARTICLE II

State Board of
Assessment.

STATE BOARD OF ASSESSMENT

Creation and
personnel.

SEC. 200. The Governor, or some person designated by him, the Commissioner of Revenue, the Chairman of the Corporation Commission and the Attorney General, and the Executive Secretary of County Government Advisory Commission shall be and are hereby created the State Board of Assessment with all the powers and duties prescribed in the act. The Commissioner of Revenue shall be the Chairman of the said Board and shall, in addition to presiding at the meetings of the Board, exercise the functions, duties and powers of the Board when not in session. The Board may employ an Executive Secretary whose entire time may be given to the work of the said Board, and is authorized to employ such clerical assistance as may be needed for the performance of its duties.

Chairman.

Employment of
Executive
Secretary
authorized.
Clerical
assistance.

SEC. 201. The members of the said Board shall take and subscribe to the Constitutional oath of office and file the same with the Secretary of State.

Oath of office.

SEC. 202. *Duties of State Board of Assessment.*

Duties of Board.

The State Board of Assessment shall exercise general and specific supervision of the systems of valuation and taxation throughout the State, including counties and municipalities, and in addition they shall be and constitute a State Board of Equalization and Review of valuation and taxation in this State. It shall be the duty of said Board:

Supervision over valuation and taxation.

Board of Equalization and Review.

(1) To confer with and advise Boards of County Commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation and assessment of property, in the preparation and keeping of suitable records, and in the levying and collection of taxes and revenues, as to their duties under this act or any other act passed for the purpose of valuation of property, assessing, levying and/or the collection of revenue for counties, municipalities and other sub-divisions of the State, to insure that proper proceedings shall be brought to enforce such revenue acts and for the collection of penalties and liabilities imposed by law upon public officers, officers of corporations and individuals failing, refusing or neglecting to comply with this act; and to call upon the Attorney General or any Prosecuting Attorney in the State to assist in the execution of the powers herein conferred.

To advise with county officers in levying and collection of taxes.

(2) To prepare a pamphlet or booklet for the instruction of the Boards of County Commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation of property, preparing and keeping records, and in the levying and collecting of taxes and revenue and have the same ready for distribution at least thirty (30) days prior to the date fixed for listing taxes. The said pamphlet or booklet shall, in as plain terms as possible, explain the proper meaning of the revenue laws and the Machinery Act of this State, shall call particular attention to any points in the law and/or in the administration of the laws which may be or which have been overlooked or neglected, shall advise as to the practical working of the revenue laws and Machinery Act, and shall explain and interpret any points that seem to be intricate and upon which County or State officials may differ.

Preparation of booklet for guidance of county officers in tax matters.

Distribution of booklet.
Contents of booklet.

(3) To hear and to adjudicate appeals from Boards of County Commissioners and County Boards of Equalization and Review as to property liable for taxation that has not been assessed or of property that has been fraudently or improperly assessed through error or otherwise, to investigate the same, and, if error, inequality and/or fraud is found to exist, to take such proceedings and to make such orders as to correct the same.

Hearing on appeals from county boards as to taxation of property.

Investigation of fraud.

Irregularity of tax lists.	In case it shall be made to appear to the State Board of Assessment that any tax list or assessment roll in any county in this State is grossly irregular, or any property is unlawfully or unequally assessed as between individuals, between sections of a county or between counties, the said Board shall correct such irregularities, inequalities and lack of uniformity, and shall equalize and make uniform the valuation thereof upon complaint by the Board of County Commissioners or upon its own initiation under rules and regulations prescribed by it, not inconsistent with this act: <i>Provided</i> , that no appeals shall be considered or fixed values changed, unless notice of same is filed within sixty (60) days after the final values are fixed and determined by the Board of County Commissioners or the Board of Equalization and Review.
Time within which appeals must be filed.	
To require from county and city officers annual reports.	(4) To require from the Register of Deeds, Auditor, County Accountant, Tax Clerk, Clerk of the Court, and/or other officer of each county and the Mayor, Clerk and/or other officer of each municipality, on forms prepared and prescribed by the said Board, such annual and other reports as shall enable said Board to ascertain the assessed valuation of all property listed for taxation in this State under this or any other act, the rate and amount of taxes assessed and collected, the amount returned delinquent, tax sales, certificates of purchase at such tax sales held by the State, county or municipality, and such other information as the Board may require to the end that it may have full, complete and accurate statistical information as to the practical operation of the tax and revenue laws of the State.
What reports are to contain.	
Statistical information.	
To require reports from Secretary of State each month as to corporate charters filed.	(5) To require the Secretary of State, and it shall be his duty to furnish monthly to the said Board a list of all domestic corporations incorporated, charter amended or dissolved, all foreign corporations domesticated, charter amended, dissolved or domestication withdrawn during the preceding month in such details as may be prescribed by said Board.
To investigate revenue laws and tax systems of other States.	(6) To make diligent investigation and inquiry concerning the revenue laws and systems of taxation of other States so far as the same are made known by published reports and statistics, and can be ascertained by correspondence with officers thereof.
To report to General Assembly as to revenue collected and proceedings of Board:	(7) To report to the General Assembly at each regular session, or at such other times as it may direct, the total amount of revenue or taxes collected in this State for State, county and municipal purposes, classified as to State, county, township and municipality, with the sources thereof; to report to the General Assembly the proceedings of the Board and such other information and recommendations concerning the public revenues as required by the General Assembly or that
Recommendations.	

may be of public interest; to cause two thousand (2,000) copies of said report to be printed on or before the first day of January in the year of the regular session of the General Assembly and place at the disposal of the State Librarian one hundred (100) copies of said report for distribution and exchange; and to forward a copy of said report to each member of the General Assembly as soon as printed.

Printing and distribution of such report.

(8) To discharge such other duties as may be prescribed by law, and take such action, do such things, and prescribe such rules and regulations as may be needful and proper to enforce the provisions of this and the Revenue Act.

Other duties.

(9) To prepare for the legislative committee of succeeding General Assemblies such suggestions of revision of the Revenue Laws, including the Machinery Act, as it may find by experience, investigation, and study to be expedient and wise.

To suggest revision in Revenue and Machinery Acts.

SEC. 203. *Annual Report to Governor.*

The State Board of Assessment shall annually, on or before the first day of January of each year, make a report to the Governor of the proceedings of the said Board during the preceding year with its recommendations in relation to all matters of taxation and revenue.

To submit annual report to Governor.

SEC. 204. *Board to Prescribe Forms, Books and Records. Require Abstracts to be Filed and to Make Rules and Regulations.*

The State Board of Assessment is authorized and empowered to prescribe the forms, books and records that shall be used in the valuation of property and in the levying and collection of taxes and how the same shall be kept; to require the County Tax Supervisors, Clerk of Board of County Commissioners, or Auditor of each county to file with it, when called for, complete abstracts of all real and personal property in the county, itemized by townships and as equalized by the County Board of Equalization and Review; and to make such other rules and regulations, not included in this or the Revenue Act, as the said Board may deem needful to effectually promote the purposes for which the Board is constituted and the systems of taxation provided for in this and the Revenue Act.

To prescribe forms, books and records and to make rules and regulations.

SEC. 205. *Sessions of Board—Where to be Held.*

The regular sessions of the State Board of Assessment shall be held in the City of Raleigh at the office of the Chairman, and other sessions may be called at any place in the State to be decided by the Board.

Place of sessions of Board.

SEC. 206. *Board Has Access to Public Books and Records and Empowered to Subpoena Witnesses.*

The State Board of Assessment, the members thereof and/or any duly authorized deputy shall have access to all books, papers, documents, statements, records, and accounts on file or

Board to have access to public books and records.

Power to subpoena witnesses and to compel their attendance.

Examination of witnesses under oath.

Board to have access to books and records of persons, firms and corporations.

Members of board may hear complaints and report their findings of fact.

Board to keep complete records of its proceedings certified copies of which are admissible in evidence.

Property subject to taxation.

General.

Real property defined.

Where assessed.

To whom assessed.

of record in any department of State, county or municipality, and is authorized and empowered to subpoena witnesses upon a subpoena signed by the Chairman of the Board directed to such witnesses and to be served by any officer authorized to serve subpoenas; to compel the attendance of witnesses by attachment to be issued by any Superior Court upon proper showing that such witness or witnesses have been duly subpoenaed and have refused to obey such subpoena or subpoenas; and to examine witnesses under oath to be administered by any member of the Board.

SEC. 207. *Board to Have Access to Books and Records of Persons, Firms and Corporations.*

The State Board of Assessment, the members thereof or any duly authorized deputy, are authorized and empowered to examine all books, papers, records, and/or accounts of persons, firms and corporations, domestic or foreign, owning property liable to assessment for taxation, general or specific, under the laws of this State.

SEC. 208. *Board to Direct Members to Hear Complaints.*

The State Board of Assessment is authorized and empowered to direct any member or members of the Board to hear complaints, to make examinations and investigations, and to report his or their findings of fact and conclusion to the Board.

SEC. 209. *Board to Keep Records.*

The State Board of Assessment shall keep full, correct and accurate record of its official proceedings and certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

ARTICLE III

PROPERTY SUBJECT TO TAXATION

SEC. 300. All property, real and personal, within the jurisdiction of the State, not especially exempted, shall be subject to taxation.

REAL PROPERTY DEFINED

SEC. 301. For the purposes of taxation, real property shall include all lands within the State and all buildings and fixtures thereon and appurtenances thereto.

REAL PROPERTY—WHERE AND TO WHOM ASSESSED

SEC. 302. (1) Real property shall be assessed in the township or place where situated to the owner, if known; if the owner be not known and there be an occupant, then to such occupant, and either or both shall be liable for taxes assessed on such property; and if there be no owner or occupant known, then as unknown.

(2) A trustee, guardian, executor, administrator, assignee, or agent having control or possession of real property may be considered as the owner. Fiduciaries as owners.

(3) The real property which belongs to a person deceased, not being in control of an executor or administrator, may be assessed to his heirs or devisees jointly without naming them until they shall have given notice of the respective names to the Supervisor of Taxation or Chairman of the Board of County Commissioners and of the division of the estate, and undivided interests in real property owned by tenants in common, not being co-partners, may be assessed to the owners if so requested and in the discretion of the Supervisors of Taxation. Assessment of property of deceased owners.
Heir and devisees.

(4) Lease property in which the lessee has a capital investment, by using improvements or structures erected, may be listed separately by lessor or lessee with reference to the degree of ownership of each party or may, in accordance with contractual relation between parties, be listed as a whole by either of them. Division of undivided interests for assessment.
Assessment of lease property.

CORPORATE REAL PROPERTY

SEC. 303. The real property of a Corporation or Association shall be assessed to the name of the Corporation or Association, the same as to an individual, if known, in the township or place where situated, or may be assessed to the occupant or to an authorized agent if so requested of the Supervisor of Taxation. Assessment of corporation property.

REAL PROPERTY EXEMPTIONS

SEC. 304. The following real property and no other shall be exempted from taxation: Real property exemptions.

(1) Real property, directly or indirectly owned by the United States or this State, however held, and real property lawfully owned and held by counties, cities, townships or school districts, used wholly and exclusively for public or school purposes. That owned by United States, State, or any subdivisions thereof.

(2) Real property, tombs, vaults and mausoleums, set apart for burial purposes except such as are owned and held for purposes of sale or rental. Burial grounds not for purpose of sale or rental.

(3) Buildings, with the land upon which they are situated, lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building; and also buildings and lands lawfully owned and held by churches or religious bodies if the income from the said property is used exclusively for religious, charitable or benevolent purposes. Property owned by churches or other religious bodies and used for religious purposes.

(4) Buildings, with the land actually occupied, wholly devoted to educational purposes, belonging to, actually and exclusively occupied and used for public libraries, incorporated Property devoted to educational purposes.

colleges, academies, industrial schools, seminaries, or any other incorporated institutions of learning, together with such additional adjacent land owned by such libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

Property of
Y. M. C. A.,
orphanages,
hospitals, etc.

(5) Real property belonging to, actually and exclusively occupied by Young Men's Christian Associations and other similar religious associations, orphanages or other similar homes, hospitals and nunneries, not conducted for profit, but entirely and completely as charitable.

Property used
for lodge
purposes by
benevolent,
historical,
patriotic or
charitable
associations.
Also profits
from rentals
therefrom.

(6) Buildings with the land actually occupied, belonging to the American Legion or Post of the American Legion or any benevolent, patriotic, historical or charitable association used exclusively for lodge purposes by said societies or associations, together with such additional adjacent land as may be necessary for the convenient use of the buildings thereon; and also the profits arising from rents, leases, etc., for rooms in said buildings, whether occupied for meeting places or not, when such rents, proceeds and profits are used wholly and exclusively for charitable and benevolent purposes.

Property of
Indians not
purchased.

(7) The real property of Indians who are not citizens, except lands held by them by purchase.

Personal
property.

PERSONAL PROPERTY INCLUDED

What it includes.
Money.

SEC. 305. Personal property shall include:

Annuities.

(1) All money.

Effects in State.

(2) All annuities and royalties.

(3) All goods, chattels, merchandise, commodities and effects within the State.

Vehicles of all
sorts.

(4) All ships, boats, vessels, automobiles, flying machines and their appliances belonging to citizens of this State, whether at home or abroad.

Goods within
State owned by
citizens of State.
Exception.

(5) All goods, chattels, merchandise, commodities, and effects situated within this State belonging to citizens of this State, except that personal property, actually and permanently invested in business in another State shall not be included.

Securities.

(6) All notes, bonds, accounts receivable, money on deposit, securities and other credits of every kind belonging to citizens of this State over and above the amounts respectively owed by them, whether such indebtedness is due them from individuals or from corporations, public or private, and whether such debtors reside within or without the State.

Improvements
upon leased
lands.

(7) All buildings and improvements situated upon leased lands, except where the value of the land is also assessed to the

lessee or the owner of such buildings and improvements, unless otherwise assessed.

(8) All tombs, vaults and mausoleums, built within any burial grounds and held for rent or hire or for sale in whole or in part. Tombs, etc. for hire or sale.

(9) All produce, seeds, grain, forage and feed on hand, stored in warehouses, in mills or in transit owned within this State. Produce.

(10) All other personal property not herein enumerated, and not expressly exempted by law. Other personal property exemptions.

PERSONAL PROPERTY EXEMPTED

SEC. 306. The following personal property and no other shall be exempted from taxation:

(1) Bonds of this State, of the United States, Federal Farm Loan Bonds, Joint Stock Land Banks Bonds, and bonds of political sub-divisions of this State, hereafter issued. Government and land bank bonds.

(2) Personal property, directly or indirectly owned by this State and by the United States, and that lawfully owned and held by the counties, states, towns and school districts of the State, used wholly and exclusively for county, city, town or public school purposes. Personal property government owned.

(3) The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body, and private libraries of such ministers and the teachers of the public schools of this State. Furniture and furnishings of religious bodies. Private libraries.

(4) The furniture, furnishings, books and instruments contained in buildings wholly devoted to educational purposes, belonging to and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions. Equipment of educational institutions.

(5) The endowment and invested funds of churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools, and seminaries, when the income or interest from said funds shall be used exclusively for religious, charitable, educational or benevolent purposes. Invested funds of religious and educational institutions and libraries.

(6) Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan and other similar homes, reformatories, hospitals, and nunneries which are not conducted for profit and entirely and completely used for charitable and benevolent purposes. Personal property of charitable and benevolent associations.

(7) The furniture, furnishings and other personal property belonging to any American Legion or Post of American Legion, patriotic, historical or any benevolent or charitable association. Personal property of patriotic, historical and like associations used for lodge purposes.

and used wholly for lodge purposes and meeting rooms by said Association when such personal property is used for charitable or benevolent purposes.

Household and other goods up to value of \$300.

(8) Wearing apparel, household and kitchen furniture, the mechanical and agricultural instruments of farmers and mechanics, libraries and scientific instruments and provisions, not exceeding the total value of three hundred dollars (\$300) and all growing crops.

Stocks in corporations paying tax at source.

(9) Shares of stock owned by individual stockholders in any domestic corporation, joint stock association, limited partnership, or company paying a tax on its capital stock or a franchise tax shall not be required to be listed or to pay an *ad valorem* tax; nor shares of stock owned and legally held on and continuously held for at least ninety days just prior to the first day of April of the tax year by a corporation in other corporations paying a tax on its capital stock shall not be required to be listed, or to pay an *ad valorem* tax; nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, and the *situs* of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act, is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

Stocks in foreign corporations. Situs of such stock.

Quadrennial assessment.

ARTICLE IV

QUADRENNIAL ASSESSMENT

Property to be listed as to ownership on April 1.

SEC. 400. *All Property to be Listed With Reference to Ownership on April first of each Year.*

Value for 1931 computed as of January 1.

All property of every kind and nature, real and personal, shall be listed for taxation with reference to its ownership and value as of the first day of April of each year, except that for the purpose of providing sufficient time for a thorough re-assessment of real property in the year 1931 and quadrennially thereafter, real property shall be valued by the assessors with reference to its value as of the first day of January and shall be listed in the name of the owner as of the first day of April. If change of ownership occurs or if structures exceeding one hundred dollars (\$100) in value are erected or destroyed between January first and April first with reference to any piece of real property, such change in ownership or value shall be made by the assessor when such property is listed as of April first. The following machinery is provided for valuing real property of every kind and nature and for listing and valuing real and personal property in each year of the quadrennial assessment.

Change of ownership or erection of structures above value of \$100 to be noted.

Machinery for listing for quadrennial assessment.

Appointment in each county of County Supervisor of Taxation.

(1) The Board of County Commissioners of each county shall, on the first Monday in December, 1930, and every fourth

year thereafter, appoint a County Supervisor of Taxation, who shall be a freeholder in the county, an experienced and practical business man with the knowledge of the valuation of real and personal property in the county, and who shall have been a bona fide resident in the county for at least twelve months. He shall receive such compensation for his services as the Board of County Commissioners shall designate, not less than four dollars and not more than eight dollars per day, and necessary traveling expenses for each day's service, and shall serve for such time as the Board of County Commissioners in their discretion shall designate.

Qualifications.

Compensation and expenses.

(2) In counties in which there is an auditor, tax clerk, county accountant, all time chairman of the Board of County Commissioners or other similar officer, either may be designated by the Board of County Commissioners as the Supervisor of Taxation for the county; *Provided*, that when the duties of the office of County Supervisor of Taxation are performed by any auditor, tax clerk, county accountant, all time chairman of Board of County Commissioners or other similar officer who is receiving a regular salary, the Board of County Commissioners may in their discretion allow such additional compensation and expense allowance as they may designate.

Present officers of counties may be appointed Supervisors.

Additional allowance in such cases.

Duties of Supervisors.

(3) The County Supervisor of Taxation shall have general supervision of the listing and assessment of all real and personal property for taxation in the county, shall visit the list takers and assessors in each township while they are engaged in listing and assessing property for taxation, and shall advise and confer with such list takers and assessors to the end that all property subject to taxation shall be listed and that the assessed valuation of all property in the several townships shall be fair and uniform.

APPOINTMENT OF LIST TAKERS AND ASSESSORS

SEC. 401. *Supervisors to Appoint List Takers and Assessors.*

(1) The County Supervisor of Taxation shall appoint, on or before the second Monday in December, three discreet freeholders in each township, each of whom shall have been a resident freeholder in his township for not less than twelve months, and who shall be known and designated as the Township Board of List Takers and Assessors. They shall serve for such time and shall receive such compensation for their services while actually employed as the Board of County Commissioners shall designate, not less than three dollars nor more than eight dollars per day.

Supervisors to appoint list takers and assessors.

Time of appointment.

To be known as Township Board of List Takers and Assessors.

Compensation.

(2) Board of County Commissioners May Appoint List Takers and Assessors.

County Commissioners may appoint list takers and assessors for incorporated cities and towns.

Instead of the appointment of three freeholders in each township, as provided in this section, the Board of County Commis-

Duties of list
takers and
assessors.

Inspection of
property.

Examination of
witnesses.

Valuation of
property.

Detailed
statement.

First meeting
of Supervisor
and list takers
and assessors.

Listing of
realty.

Valuation.

Changes in
ownership or
value.

Completion of
work.

sioners may, in their discretion, appoint for any township wherein is situated an incorporated city or town, one resident freeholder for each ward or district in such cities or towns. Such persons so appointed shall have been resident freeholders for not less than twelve months prior to their appointment.

(3) List Takers and Assessors to List and Value Property.

The list takers and assessors of each township, ward or district, under the supervision of the County Supervisor of Taxation shall list and assess all real and personal property in their respective townships, wards or districts; shall ascertain the true value in money of all personal property and every tract, lot or parcel of land or other real estate with all improvements thereon; shall have authority to personally visit, inspect and view any property, real or personal, which is to be assessed and shall make diligent inquiry as to its value; shall have authority to subpoena and examine under oath witnesses who may have knowledge of the real or personal property that has or should be listed and assessed and who may have knowledge of the actual cash value of such property; shall value all property, real and personal, at its true value in money as defined in this act; and shall make a detailed statement of each piece and kind of real and personal property, together with its true value in money and return the same to the County Supervisor of Taxation upon blanks furnished for that purpose.

SEC. 402. *First Meeting County Supervisors of Taxation and List Takers and Assessors.*

The County Supervisor of Taxation, the list takers and assessors of each township, ward or district shall meet in the Court House in each county on the third Monday in December upon the call of the County Supervisor of Taxation for the general consideration of methods for securing a complete list of all real and personal property in the county and for valuing and assessing the same in a uniform manner in the several townships. They shall begin on the first Monday in January to make a memorandum list of each tract or parcel of real property in the township with the name of the owner and description or location of the property, and after inspection and inquiry shall find the fair market value of same, such value to be used as the value of the property when listed, after giving effect to any change of ownership or the erection or construction of structures exceeding one hundred dollars (\$100) in value, between January first and April first. They shall begin on the first Monday in April to list real and personal property, and shall complete the same as early as practicable, or within such time as may be prescribed by the Board of County Commissioners, but not later than the first Monday in June.

OATH OF COUNTY SUPERVISOR, LIST TAKER AND ASSESSOR.

SEC. 403. (1) Before entering upon their respective duties, the County Supervisor of Taxation or members of the Board of Supervisors of Taxation, the List Takers and Assessors shall take and subscribe to an oath as follows:

Supervisor and assistants appointed to subscribe to oath of office.

I..... County Supervisor of Taxation for township, do solemnly swear (or affirm) that I will faithfully discharge the duties devolving upon me as County Supervisor of Taxation according to the laws in force governing such office, so help me, God.

Form of oath of Supervisor.

.....
Signature.

(2) Upon making the complete returns for any township, ward or district the list takers or assessors for each township, ward or district shall annex to such returns the following affidavit:

Affidavit of list takers and assessors.

I (or we), the assessor (or assessors) for township, make oath that the foregoing list of returns contain to the best of my (or our) knowledge and belief all the real and personal property required by law to be assessed for taxation in said township, and that I (or we) have assessed such personal property and each tract, lot or parcel of real estate at its true value in money and to the best of my (or our) ability have done equal justice to the public and to the taxpayers concerned.

Form of.

.....
Signature.

COUNTY COMMISSIONERS MAY EMPLOY EXPERTS.

SEC. 404. The Board of County Commissioners in each county, at the request of the County Supervisor of Taxation, may in their discretion employ one or more persons having expert knowledge of the value of specific kinds or classes of property within the county, such as mines, factories, mills and other similar property to aid and assist the County Supervisor of Taxation, the list takers and assessors in the respective townships, wards or districts, or to advise with, aid and assist the Board of Equalization and Review in arriving at the true value in money of the property in the county. Such expert, or experts, so employed by the Board of County Commissioners shall receive for their services such compensation as the Board of County Commissioners shall designate.

Appointment of experts to assess specific classes of property.

Compensation.

METHODS OF DETERMINING VALUES.

SEC. 405. All real and personal property shall be valued by the assessors of each township, ward or district under the supervision of the County Supervisor of Taxation. In deter-

Method of determining realty values.

Special advantages to be considered.

Past income.

Examination of witnesses.

Review of tabulations at joint meeting of Supervisor and assessors.

Correction of errors.

List takers and assessors to prepare tentative scroll of all listed property with valuations, alphabetically by races.

Columns to be added and average computed of each class of property.

Adjustments and corrections to be made.

mining the value of real property the assessors shall consider as to each tract, lot or parcel of land, its advantages as to location, quality of soil, quantity of timber, water power, water privileges, mineral, quarries and other valuable deposits known to be available therein, the fertility and adaptability for agriculture or commercial uses; and shall consider the past income derived therefrom, its probable future income, the present assessed value and any other facts which may affect the value of such real property. In order to arrive at the true value in money of personal property or of each tract, lot or parcel of real estate, the County Supervisor, and the assessors may examine the owner and may subpoena other persons to be examined under oath.

SEC. 406. *County Supervisors and Assessors to Jointly Review the Valuations and Assessments and Make Tentative Scroll.*

(a) As soon as practicable, after the list takers and assessors have completed the listing and assessment and made return for each township as by this Act required and before the meeting of, the County Board of Equalization and Review, the County Supervisor of Taxation shall convene all of the list takers and assessors and they shall jointly review the valuations and assessments in the several townships, wards and districts to the end that it may be ascertained whether the several assessors have applied the same methods of valuing property, real and personal, in the several townships, wards and districts, and whether the valuations and assessments in the several townships, wards and districts have been assessed at their true value in money and are uniform; and to correct any errors that have been committed, clerical or otherwise, and to equalize the assessments in the townships, wards and districts.

(b) For the purpose of this section, the list takers and assessors of the several townships, wards and districts of each county shall prepare a tentative scroll, roll or list by races, showing in alphabetical order the names of the taxpayers who have listed property for taxation in their respective townships, the items of each class of property listed and the valuation as fixed by the assessors for the current year and the items and valuation of same for the preceding year. All columns should be added, the totals entered for the township and the average value of each class of property shall be computed by dividing the total number of items in each class into the total valuation of the respective items.

(c) At the joint meeting of review of the County Supervisor of Taxation, the list takers and assessors as provided for in this section, such adjustments and corrections of the valua-

tion of the several items of property listed and assessed shall be made as may be necessary to equalize the valuation of items of the same class in all of the townships, wards and districts of the county. If any such adjustments or corrections are made at such joint meeting of review, the adjusted or corrected values shall be extended to and entered in a column on the tentative scroll, roll or list provided for that purpose. The County Supervisor of Taxation shall preserve such tentative scroll, roll or list of each township, ward or district and shall present the same to the County Board of Equalization and Review at their next meeting and for their inspection and consideration.

Scroll to be presented to County Board of Equalization and Review.

SEC. 407. After the County Board of Equalization and Review shall have completed their duties as prescribed in this Act and shall have adjourned and not later than the fourth Monday in July, the County Accountant, Auditor or Tax Clerk shall prepare a final and complete scroll, roll or list for each of the several townships, wards and districts in the county and for each race thereof, showing the names in alphabetical order of the several owners of real and personal property and the valuation of same as fixed and declared by the County Board of Equalization and Review. Such scroll, roll or list, together with the same tentative scroll, roll or list, shall be filed as the fixed, determined and permanent roll for the quadrennial period either with the Board of County Commissioners, the County Auditor, Tax Clerk, Accountant, or other similar officers.

Appropriate county officer to prepare final scroll.

Alphabetically by races.

To be permanent roll for quadrennial period.

FURTHER POWERS AND DUTIES OF SUPERVISOR OF TAXATION AND OTHER OFFICERS CONTAINED IN

SEC. 408. The powers and duties of the State Board of Assessment, Board of County Commissioners, Supervisor of Taxation, List Takers and Assessors, Auditor, Clerk of the Board of County Commissioners, Register of Deeds, and all other officers named in this article for listing, valuing and assessing of real and personal property, filing returns and making reports, or fixed with any duty whatsoever under the provisions of this article shall exercise the powers conferred and perform all the duties prescribed in Article five except wherein the specific duties prescribed in this article are in conflict with the duties prescribed and the powers conferred in Article five, and said Article five is hereby referred to for other and further duties of the officers named in this section.

Further powers and duties of Supervisors and other officers.

ARTICLE V.

ANNUAL ASSESSMENTS.

SEC. 500. For the annual listing and assessing of property in years other than the quadrennial assessment years, prop-

Annual assessments.

Machinery for.

erty shall be listed for taxation with reference to ownership and value as of the first day of April, as provided in section 400 of this act. The following machinery is provided for listing property for taxation in such years:

(1) The Board of County Commissioners of each county, on the first Monday in March of each year other than the year for the quadrennial assessment of real and personal property, shall appoint a resident freeholder as County Supervisor of Taxation. In counties which have an auditor, county accountant, tax clerk, all time chairman of the Board of County Commissioners or other like officers, such officer may be the County Supervisor of Taxation.

(2) The County Supervisor of Taxation shall have general supervision of—

(a) The listing and assessing of all personal property for taxation.

(b) The listing of all real property that was listed and assessed at the last quadrennial assessment.

(c) The listing and assessing of all real property that was not assessed at the last quadrennial assessment.

(d) The listing and assessing of all real property to the extent of the value of improvements added in excess of one hundred (\$100) dollars since the last assessment.

(e) The listing and assessing of all real property to the extent of the value of any building or other appurtenant in excess of one hundred (\$100) dollars which has been removed or destroyed since the last assessment.

(f) The listing and assessing of all real property to the extent that some extraordinary circumstances have occurred since the last quadrennial assessment to increase or decrease the value of such real property, such circumstances being those of unusual occurrence in trade or business.

(g) The listing and assessing of all real property which has been subdivided into lots, streets laid out and map recorded, or which has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment; and the said lots sold or offered for sale.

(3) COUNTY SUPERVISOR TO APPOINT LIST TAKERS AND ASSESSORS.

The County Supervisor of Taxation upon approval of the Board of County Commissioners shall appoint a competent assistant for each township in the county, and in townships where are situated cities and towns of an unusually large amount of property, more than one assistant may be appointed. The County Supervisor of Taxation and the assistants shall be and constitute the County Board of List Takers and Assessors.

Appointment of
County Super-
visor of
Taxation.

Other county
officers may
serve.

Duties of
supervision.

Listing and
assessing
personal
property.

Real property
listing and
assessing.

Improvements on
real property.

Buildings
removed or
destroyed.

Change in val-
uation caused
by unusual
circumstances.

Property
subdivided since
last quadrennial
assessment.

Appointment of
township assis-
tants to
Supervisor.

County Board
of List Takers
and Assessors.

OATH OF SUPERVISOR AND ASSISTANT.

SEC. 501. (1) Before entering upon the duties of their office, the County Supervisor and the assistants herein provided for shall take and subscribe to the following oath before the Chairman of the Board of County Commissioners or some other officer qualified to administer oaths and shall file the same with the Clerk of the Board of County Commissioners:

Supervisor and assistants to take oath of office and subscribe to same.

OATH OF COUNTY SUPERVISOR.

I....., County Supervisor of Taxation forCounty in the State of North Carolina for the year....., do solemnly swear (or affirm) that I will discharge the duties of my office as County Supervisor, according to the laws in force that govern that office, so help me, God.

Form of oath of Supervisor.

.....

Signature.

OATH OF ASSISTANT.

I....., assistant Supervisor of Taxation forTownship, County of, State of North Carolina for the year....., do solemnly swear (or affirm) that I will discharge the duties of my office as assistant Supervisor of Taxation, according to the laws in force that govern said office, so help me, God.

Form of oath of assistant.

.....

Signature.

(2) ASSISTANT SUPERVISOR TO MAKE SCROLL, LIST OR ROLL.

An assistant Supervisor, upon making his complete returns of his listing and assessments, embracing the list or scroll of the taxable property in his township, to the County Supervisor of Taxation, shall annex the following affidavit, subscribed and sworn to before the Clerk of the Superior Court, or some other officer qualified to administer oaths:

Assistant to make affidavit with his scroll.

I....., the Assistant Supervisor for Township, County of, State of North Carolina, for the year....., make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be listed and/or assessed in said township and that I have listed and/or assessed every tract, or parcel of land, or other real estate, required to be assessed, and all personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned.

Form of affidavit.

.....

Signature.

COMPENSATION OF COUNTY SUPERVISORS OF TAXATION AND
ASSISTANTS.

Compensation of Supervisor and assistants.	SEC. 502. The County Supervisors of Taxation and each assistant shall receive such compensation for their services as the Board of County Commissioners shall designate, not less than four dollars, nor more than eight dollars per day, and necessary traveling expenses for each day of service; shall serve for such time as the Board of County Commissioners in their discretion may designate; shall make out their accounts in detail, giving the date of each day's service, which account shall be verified and audited by the county accountant and approved by the Board of County Commissioners.
Traveling expenses.	
Accounts.	
Verification of.	
Meeting of Supervisor and assistants.	SEC. 503. <i>Meeting of County Supervisors and Assistants.</i> The County Supervisor of Taxation and Assistants shall meet in the court house of the county on the third Monday in March for general consideration of methods for securing a complete list of all real estate and personal property in the county, and for valuing in a uniform manner in the several townships, the different classes of personal property; shall begin the listing and assessing on the first Monday in April of each year and shall complete the same on or before the first Monday in May next following, but the Board of County Commissioners may extend the time to the first Monday of June next following or so much of said extension as such Board of County Commissioners may deem necessary; and after the listing and assessing has been completed, shall perform the duties imposed in sections four hundred and six and four hundred and seven of this act.
Listing.	
Completion of.	
Other duties.	

TOWNSHIP ASSISTANTS TO ADVERTISE.

Assistants to advertise time and place of list taking.	SEC. 504. Each township list taker, assessor and/or assistant to the County Supervisor shall advertise in five or more public places within the township, not later than the twentieth day of March notifying all persons owning property subject to taxation within the county, to return to him all the real and personal property which such persons own on the first day of April, that said return must be made during the month of April or within the time designated by the Board of County Commissioners under the penalties imposed by law and that he will be present to receive the tax lists at the times and places named in the advertisement.
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BOARD OF ALDERMEN OR OTHER GOVERNING BODIES OF CITIES AND
TOWNS LYING IN TWO OR MORE COUNTIES MAY APPOINT
MUNICIPAL TAX ASSESSORS.

Municipal Supervisor and listers and assessors may be appointed for cities and towns lying in two or more counties.	SEC. 505. For the purpose of municipal taxation all real and personal property subject to taxation to be levied by the several Boards of Aldermen, Boards of Commissioners or other gov-
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erning bodies of cities or towns, lying and being in two or more counties, shall be listed and assessed by the Supervisor of Taxation, list takers, and assessors appointed, and the valuation of such real and personal property shall be equalized by the Board of Equalization and Review, constituted as hereinafter set out and in the following manner:

(1) The Board of Aldermen, the Board of Commissioners or other governing bodies of each and every such city or town shall at the first regular meeting of such Board or other governing bodies in the month of December in the year 1930 and every fourth year thereafter appoint a Supervisor of Taxation and two discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the Board of List Takers and Assessors for said city or town; and such City Supervisor of Taxation, List Takers and Assessors shall in like manner and during the same period of time as in this act provided for listing and assessing real and personal property by County Supervisors of Taxation, Township List Takers and Assessors, for all purposes of municipal taxation by said city or town, list and assess, at its true value in money all the real and personal property in such city or town without reference to the valuation placed thereon by the County Supervisor of Taxation and Township Assessors or by the County Board of Equalization and Review; and such Board of Aldermen, Board of Commissioners or other governing body, Board of List Takers and/or tax assessors and Boards of Equalization and Review of such cities and towns, in listing, assessing and equalizing the real and personal property in such cities or towns for the purposes of municipal taxation as aforesaid, shall exercise any powers conferred and perform every duty imposed upon Boards of County Commissioners, County Supervisors of Taxation, Township List Takers and Assessors in the listing and assessing of property for the purposes of State and County taxation.

Time of
appointment.

Qualifications.

Procedure for
municipality
same as that for
county.

(2) The Board of Aldermen, Board of Commissioners, or other governing body of each and every such city, together with the City Supervisor of Taxation as Chairman shall constitute the Board of Equalization and Review for such city or town and shall, in like manner and during the same period of time as in this act provided for the equalization of the valuation placed upon real and personal property by County Supervisors, Township List Takers and Assessors equalize the valuation placed upon the real and personal property in such city or town by such Municipal Supervisors and Tax Assessors; and such Board of Equalization and Review in the equalization of the valuation of such real and personal property as aforesaid,

Board of
Equalization and
Review for cities
and towns.

Duties same as
those for county
Board.

shall exercise every power conferred and perform every duty imposed by this act upon County Boards of Equalization and Review in the equalization of the valuation placed upon property by the County Supervisors of Taxation, the County List Takers and Assessors for the purposes of State and County Taxation.

Appointment of Supervisor of Taxation for municipality.

(3) The Board of Aldermen, the Board of Commissioners or other governing body of each and every such city or town shall, at the first regular meeting of such Board or governing body, held in March of each year other than the year of the quadrennial assessment, appoint one discreet freeholder as Supervisor of Taxation and in their discretion one or more assistants, each of whom shall have been a resident of such city or town for not less than twelve months and who shall be known as the Tax Assessor or Tax Assessors; who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town in like manner and during the same period of time as in this Act provided for the listing and assessing of property by the County Supervisors, List Takers and Assessors for State and County purposes, and who shall list the land in such city or town at the valuation assessed in the last quadrennial assessment, except—

Duties same as those of County Supervisor.

Listing of improvements upon realty.

(a) Where improvements have been made in excess of one hundred dollars (\$100) upon the real property since the last assessment and in that event the assessor shall find the actual value in money of such improvements and add to the value of the property as appraised at the last assessment.

Assessing value of buildings removed or destroyed, and deduction from appraised value.

(b) Where a building or some other appurtenant of value in excess of one hundred dollars (\$100) has been removed or destroyed since the last assessment, then the tax assessors shall find the value of such buildings or appurtenants so removed or destroyed since the last assessment and shall deduct such value from the appraised value of the real estate in the last assessment.

Changes in valuation caused by unusual circumstances.

(c) Where some extraordinary circumstances have occurred to increase or reduce the actual value of the property since the last assessment, such circumstances as are of unusual occurrence in trade or business.

Property subdivided since last quadrennial assessment.

(d) Where real property has been subdivided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessments, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in that case the assessors shall revalue and reappraise the said real property and find and determine the value in money of each lot thereof; shall list and assess all personal property in

such city or town, and shall, on the listing and assessing such real and personal property for the purpose of municipal taxation as aforesaid, possess and exercise all the duties imposed in this act upon County Supervisors, list takers and assessors in listing and assessing property for taxation.

(4) The intent and purpose of this section is to provide such cities and towns as lie in two or more counties only, with the machinery necessary for listing and assessing taxes for municipal purposes. The powers to be exercised by and the duties imposed on such Boards of Aldermen, Boards of Commissioners or other governing bodies, Boards of Equalization and Review, City Supervisor of Taxation, list takers and assessors, City Clerk and taxpayers shall be the same and they shall be subjected to the same penalties as provided in this Act for all Boards of County Commissioners, County Auditors, Registers of Deeds, Clerks of Boards of County Commissioners, County Supervisors, list takers and assessors. The County Commissioners in their discretion may adopt the tax lists, scroll or assessment roll of such city or town as are fixed and determined by the Board of Equalization and Review of such cities or towns, and when so adopted, shall be considered to all intent and purpose the correct and valid list and the fixed and determined assessment roll for the purpose of County taxation. All petitions by taxpayers for increase or decrease in the valuation of property within such city or town fixed and determined by the Board of Equalization and Review of such city or town shall be made to the Board of Aldermen, the Board of Commissioners or other governing body of such city or town; and all appeals to the State Board of Assessment on account of the valuation of such property shall be from the City Board of Equalization and Review in such manner and within such times as are provided in this Act for petitions to and appeals from the County Board of Equalization and Review.

(5) That all expenses incident to the listing and assessing of the property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken, *Provided*, that where the county or counties in which such city or town lies shall adopt the list and the fixed determined assessment of the City Board of Equalization and Review, the County Board of Commissioners may reimburse the governing body in such amounts as in their discretion may be proper.

Intent and purpose of Section.

Powers and duties same as for county organizations.

Counties may adopt valuations set by municipal organizations.

Petitions of taxpayers to be made to governing bodies of cities or towns.

Appeals.

Expenses of listing and assessing to be borne by cities and towns. Reimbursement may be made where county adopts valuations made by city organization.

TOWNSHIP ASSISTANT TO MAKE TAX LIST.

SEC. 506. (1) Each township assistant to the County Supervisor shall obtain from every person owning property

Township assistant to Tax Supervisor to make tax list for his township.

subject to taxation in his Township a full, complete and detailed statement of each and every piece and kind of property, real and personal, which said person or persons shall own on the first day of April together with the true value in money of all such property as belongs to such person or persons, or shall be under his control as agent, guardian, administrator, executor, trustee or otherwise which should be listed for taxation; shall ascertain by visitation, investigation or otherwise, property not listed, the actual cash value in money of each piece or class of property in his township and list such property at its actual value for taxation; and is hereby authorized and empowered to administer oaths in all cases necessary to obtain any information concerning taxable real or personal property.

Administration of oaths to obtain information.

(2) After any tax list or abstract has been delivered to an assessor, to the Supervisor of Taxation, or to the Board of County Commissioners, and such assessor, Supervisor of Taxation or Board of County Commissioners shall have reason to believe or sufficient evidence upon which to form a belief that the person, firm or corporation making such list or abstract, in person or by agent, has other personal property, tangible or intangible, money, solvent credits, or other thing liable for taxation, they or either of them shall take such action as may be needful to get such property on the tax list.

Provision for listing of property not given in at listing time.

HOW TO LIST PROPERTY.

Method of listing by individual owners.

SEC. 507. (1) Every person owning property, real or personal, is required to list and shall make out, sign and deliver to the assistant supervisor, list taker or assessor, a statement, verified by his oath, of all the real and personal property, money, credits, investments in bonds, annuities or other things of value, and the value of all improvements on or changes in real property since same was assessed at the last quadrennial assessment, which was in the possession or control of such person or persons on the first day of April either as owner or holder thereof or as parent, guardian, trustee, executor, administrator, agent, factor, or in any other capacity.

Fiduciaries.

Personal property conveyed in trust.

(2) When personal property has been conveyed in trust and the trustee resides without the State, but the trustor resides within the State, then in that case such property shall be listed and assessed for taxation in this State by said trustor where the property is situated.

Situs of certain personal property held by fiduciaries.

(3) Where a guardian, executor or executrix, administrator or administratrix lives in a city or incorporated town, all personal property in the hands of such fiduciary shall be listed and assessed for taxation where the ward or wards resided on the first day of April and where deceased persons resided on the day of their death, however if such wards of such

deceased persons are non-residents of the State on the first day of April, then such fiduciary shall list the property where he or she resides on the first day of April.

(4) Whenever personal property is held in trust for another by any person, firm or corporation in this State either as guardian, trustee or otherwise and the ward or cestui que trust is a resident of this State then the same shall be listed for taxation in the Township and County where the ward or cestui que trust lived on the first day of April, and if the ward or cestui que trust lived on the first day of April in a County in this State, other than the County of the guardian, trustee or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, during the month of April, verified by oath, to the County Supervisor of Taxation in the County wherein the ward or cestui que trust lived on the first day of April, and such Supervisor of Taxation shall enter the same on the tax list of the township in which the ward or cestui que trust lived.

Situs of certain personal property held in trust.

Listing may be done by mail, verified by oath.

WHO MAY LIST THROUGH AGENTS.

SEC. 508. Females or non-residents of the township where the property is situated, and persons physically unable to attend and file a list of their property, may appoint agents for the purpose of listing their property. Such agent shall be required to qualify by stating under oath that he knows the extent and has knowledge of the true valuation of the property to be listed. The property of corporations shall be listed by the president, cashier, treasurer, or any other person appointed for that purpose.

Certain persons may list through agents.

Qualification by oath.

Corporations.

PRIVATE BANKS, BANKERS, BROKERS OR SECURITY BROKERS.

SEC. 509. Every bank (not incorporated), banker, broker or security broker, at the time fixed by this act for listing and assessing all real and personal property, shall make out and furnish the list takers and assessors a sworn statement showing:

Listing statement of banks, bankers and brokers must show:

- (1) The amount of property on hand and in transit.
- (2) The amount of funds owned in the hands of other banks, bankers, or brokers.
- (3) The amount of checks or other cash items, the amount of which was not included in either of the preceding items.
- (4) The amount of bills receivable, discounted or purchased, bonds and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid.

Amount of property.
Funds owned elsewhere.

Cash items.

Bills receivable.

Other property appertaining to business.

(5) All other property appertaining to said business, other than real estate, which real estate shall be listed under this Act.

Deposits by others.

(6) The amount of deposit made by them with any other person, firm or corporation.

Accounts payable.

(7) The amount of all accounts payable, other than current deposit accounts.

Computation of above items for listing.

(8) The aggregate amount of the first, second and third items in said statement shall be listed the same as other similar personal property is listed under this chapter. The aggregate amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item of said statement, and the remainder, if any, shall be listed as a credit.

SEC. 510. *Persons, Firms, Banks, and Corporations Dealing in Securities on Commission taxed as a Private Banker.*

Security brokers must have license.

No person, bank or corporation without a license authorized by law shall act as a stock broker or private banker. Any person, bank or corporation that deals in foreign or domestic exchange, certificates of debt, shares in any corporation or charter companies, bank or other notes for the purpose of selling the same or any other thing for commission or other compensation or who negotiates loans upon real estate securities, shall be deemed a security broker. Any person, bank or corporation engaged in the business of negotiating loans on any class of security or in discounting, buying or selling negotiable or other papers or credits, whether in an office for the purpose or elsewhere, shall be deemed to be a private banker.

Defined.

Private banker.

Violation of section made misdemeanor.

Any person, firm or corporation violating this section shall pay a fine of not less than one hundred, nor more than five hundred dollars for each offense.

LIST TAKERS AND ASSESSORS FURNISH LIST OF EXEMPT PROPERTY.

List takers and assessors must furnish Supervisor with list of all exempt property.

SEC. 511. Each list taker and assessor when making the assessment roll and scroll for his township shall enter on the blanks so furnished in regular order, the name of the owner, a clear description of all real and personal property exempt from taxation, together with statement of its value, for what purpose used, and the rent, if any, obtained therefrom. The list of such exempt property, when completed, shall be delivered by the County Supervisor of Taxation to the Register of Deeds of the County, on or before the first day of October, and the Register of Deeds, on or before the first day of November, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment and shall file the original list of exempt property in his office.

Distribution of copies of such list.

LISTING IN YEARS OTHER THAN QUADRENNIAL.

SEC. 512. Except in the year of the quadrennial assessment the township list takers and assessors shall list the real property in their respective townships at the valuation of the last quadrennial assessment; shall correct the valuation of any tract, lot or parcel of land on which any structure or other thing of value over one hundred dollars has been erected or upon which any structure or other thing of value over one hundred dollars has been destroyed since the last quadrennial assessment; and shall assess for taxation all real estate which, since the last quadrennial assessment, has been discovered, increased or reduced in value by reason of the occurrence of extraordinary circumstances or subdivided into lots and such lots or any part of same sold or offered for sale.

Annual valuations to be same as last quadrennial assessment.

Adjustments of valuations in certain cases.

LIST TAKERS AND ASSESSORS ADMINISTER OATH.

SEC. 513. (a) It shall be the duty of the list takers and assessors of the several townships in each county of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law, the oath read by the taxpayer in the presence and in the hearing of the list taker and assessor or by the list taker and assessor in the hearing and presence of the taxpayer, and the failure of any list taker or assessor to administer said oath except in cases where by law said oath may be made before some other person, such list taker and assessor shall be guilty of a misdemeanor.

Oath to be taken by taxpayer when listing.

Method of administering.

Failure to administer oath constitutes misdemeanor.

(b) The list taker, assessor and/or assistant may, in his discretion, accept the return of any taxpayer by mail, if duly verified before a notary public or other officer authorized to administer oaths and in the form of the oath prescribed in this Act, and if the list taker and/or assessor is satisfied that a full, accurate and complete list of all taxable property of the taxpayer has been returned at a fair cash value.

Listing returns may be accepted by mail before notary or other officer.

OATH OF TAXPAYER.

SEC. 514. The list taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of and listing property to make and subscribe to the following oath, which shall be attached to each and every schedule:

Oath of taxpayer.

I do solemnly swear (or affirm) that the above and foregoing list contains all the property, is a full time and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxation for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian,

Form of.

personal representative, or otherwise in the county of, State of North Carolina, and that I have not in any way connived at the violation or evasion of the requirements of law in relation to the assessment of property, so help me, God.

WHERE TO LIST REAL ESTATE, MINERAL AND QUARRY LANDS.

Situs of listing of realty.

Division of ownership in mineral and quarry lands.

Separate listing permitted.

SEC. 515. All real property subject to taxation shall be listed in the township in which said property was situated on the first day of April. When the fee of the soil of any tract, lot or parcel of land is vested in any person, firm or corporation and the right to any improvements, leasehold estate, minerals, quarry or timber therein is vested in another person, firm or corporation, the said tract, lot or parcel of land may be listed and valued to separate ownership, in separate entries, specifying the interest listed, and may be taxed to the parties owning the different interests respectively. In listing improvements, leasehold estate, mineral, quarry or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract, lot or parcel of land in or on which the same shall be situated or located and the list taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

WHERE POLLS AND PERSONAL PROPERTY SHALL BE LISTED.

Situs of listing polls and personal property.

Goods and chattels to be listed where situated.

Goods stored out of State listed where owner resides.

Legal residence defined.

Residence of corporation.

SEC. 516. All taxable polls and all personal property shall be listed in the township in which the taxpayer resided on the first day of April subject to the following exceptions:

(1) All goods and chattels situated in a township, town, or city other than that in which the owner resides shall be listed where situated and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dockyard, piling ground, place for sale of property, shop, office, mine, farm, place for storage, manufactory or warehouse therein for use in connection with such goods and chattels; and farm products owned by the producers shall be listed where produced and all manufactured goods, consigned or stored out of the State, shall be listed where the owner resides.

(2) The residence of a person who has two or more places in which he occasionally dwells shall be that in which he resided for the longest period of time during the year preceding the first day of April.

(3) The place where the principal office is situated in this State shall be deemed the residence of the corporation, but if there is no principal office in the State, then the personal property of the corporation shall be listed, assessed and taxed at any place in the State where the corporation transacts business.

(4) For the purpose of listing and assessing property, a co-partnership shall be treated as an individual and the property, real and personal, shall be listed in the name of the firm. A co-partnership shall be deemed to be located in the township, town or city in which its business is principally carried on. Each partnership shall be held liable for the whole tax.

Copartnership treated as individual in listing.

Residence.

Each partner liable for whole tax.

TAX LIST SHALL CONTAIN

SEC. 517. The tax list shall state the name, address and age of taxpayer and a full and complete itemized list of all the property, real and personal, of the taxpayer as of the first day of April as follows:

What tax list must contain.

Information as to taxpayer.

(1) The amount of real estate owned or under control in the township, together with the number of acres cleared for cultivation, waste land, woods and timber, quarry lands and lands susceptible of development for water power. The real property shall be described by name, if it has one, or in such way as to be identified and each separate tract, lot or parcel of real estate, shall be separately listed, described and valued and whether located inside or outside of incorporated cities or towns.

Amount and description of realty.

(2) Manufacturing property outside or inside of incorporated cities or towns.

Manufactured property.

(3) The number of acres of mineral, timber and quarry and lands susceptible of development.

Number of acres of mineral and timber and quarry lands. Lots.

(4) Number of town lots, the dimensions and locations of each.

(5) The number and value of horses.

(6) The number and value of mules.

(7) The number and value of jacks and jennets.

Number and value of animals.

(8) The number and value of cattle.

(9) The number and value of hogs.

(10) The number and value of sheep.

(11) The number and value of goats and other live stock.

(12) The number and value of poultry.

(13) The number and value of dogs.

(14) The value of farming utensils, farming machinery, and all kinds of carriages, carts, wagons, buggies or other vehicles and harness.

Farming utensils, etc.

(15) The value of warehouses, their office furnishings and fixtures.

Warehouses.

(16) The value of tools and mechanics.

Tools.

(17) The value of household and kitchen furnishings, musical instruments, firearms, provisions of all kinds, and other products on hand.

Household furnishings.

(18) The value of libraries and other scientific implements.

Libraries, etc.

(19) The amount of money on hand.

Money on hand.

- Farm products. (20) The amount and value of all cotton, tobacco and other farm products of every kind owned by the original producers or held by the original producer in any public warehouse and represented by warehouse receipts, or held by original producer for any coöperative marketing or cotton growers' association, together with a statement of the amount of any advance against said cotton, tobacco, or other products, and fertilizer and fertilizer materials.
- Solvent credits. (21) All solvent credits with accrued interest thereon, whether money on deposit, mortgages, bonds, notes, bills of exchange, certified checks, accounts receivable or in whatever other form of credit, and whether owing by any state, or government, county, city, town, township, person, persons, company, firm, or corporation within or without the State.
- Vehicles of all kinds. (22) All automobiles, tractors, trailers, bicycles, trucks, flying machines and pleasure boats of any and all kinds.
- Fishing equipment. (23) The number and value of all seines, nets, fishing tackle, boats, barges, schooners, vessels and all other floating property.
- Other personal property. (24) All other personal property whatsoever, including all cotton in seed or lint, tobacco, either in leaf or manufactured, rosin, tar, plated and silverware, watches and jewelry, goods, wares and merchandise of all kinds and descriptions whether possessed by the taxpayers or any child.
- Intent of Section to cover all property. (25) It is the purpose of this section to require, and it shall be the duty of each and every taxpayer to furnish a complete and itemized list of the solvent credits, property or things of value owned or possessed by him or in his control.
- Outdoor advertising equipment. (26) Billboards, signboards and other property used in outdoor advertising.

BONA FIDE INDEBTEDNESS

Deduction of bona fide indebtedness authorized.

SEC. 518. (1) All bona fide indebtedness owing by any taxpayer as principal debtor, may be deducted by the list taker or assessor from the aggregate amount of the taxpayer's credits shown in items twenty and twenty-one of section five hundred and seventeen: *Provided*, that the credits enumerated in item twenty of this section shall be available only for tax deduction of indebtedness by the original producer of the articles named, and in the case of fertilizer or fertilizer material such only as are held by the farmer to be used during the current year.

Right of Supervisor to examine taxpayer as to solvent credits.

(2) The Board of County Commissioners and/or the County Supervisor of Taxation shall have the power to summons any taxpayer or other person at some place designated by them in the county to answer relative to the amount of solvent credits owned by him, the persons owing the same as well as the nature of any indebtedness which has been deducted from solvent

credits and the name of the person to whom indebtedness is due.

(3) If any person, firm or corporation, with a view to evading the payment of taxes shall fail or refuse to list with the list takers or assessors any bonds, notes, accounts receivable and/or any other solvent credits subject to taxation under this act, the same shall not be recoverable at law or by suit in equity in any court in this State until they have been listed for taxation, and the tax and the penalty prescribed by law for the non-listing and non-payment of taxes have been completely paid.

Penalties for failure or refusal to list solvent credits.

Not recoverable at law or equity.

Other penalties.

WAREHOUSE AND CO-OPERATIVE MARKETING ASSOCIATIONS TO FURNISH LISTS

SEC. 519. (1) Every warehouse company or corporation, and every marketing association receiving for storage cotton, tobacco or other products produced in this State and issuing warehouse receipts for same shall, on the first day of April each year furnish to the County Supervisor of Taxation of the county in which the owner of said cotton, tobacco or other products resides a full and complete list of the persons in said county who have deposited cotton, tobacco or other products in said warehouse or coöperative associations, giving amount of said cotton, tobacco or other products and the amount of money advanced against same.

Warehouses and co-operative marketing associations to furnish lists of stored property with amount and names of owners.

(2) Such warehouse or coöperative association shall, on demand of the Board of County Commissioners, Auditor or Supervisor of Taxation of any county, furnish to the demandant a complete list of the persons residing in said county who have or had cotton, tobacco or other products stored in such warehouse on the first day of April and the amount advanced against the same.

Furnishing of list of persons who have property stored.

(3) Every person, firm or corporation operating a warehouse and every coöperative association shall not be liable to taxation on the cotton, tobacco or other products so listed as provided for in this section, but if such person, firm, corporation or association shall neglect or refuse to furnish the list required in this section by the fifteenth day of April of each year, it shall be liable to the county for the payment of tax upon the full value of the cotton, tobacco or other products stored in such warehouses or with such association on the first day of April; and if such person, firm, corporation or association shall fail or refuse to furnish within ten days after such demand by the Board of County Commissioners or Auditor of the county, the list required in this section, such person, firm, corporation or association shall be liable, in addition to the payment of the tax aforesaid, to a penalty payable to such county in the sum of two hundred and fifty dollars to be re-

Not liable to taxes for property stored except in event of neglect or refusal to furnish above lists.

Penalty of \$200 in addition to tax for failure to furnish list within ten days after demand.

Suit to recover
penalty.

covered by said county in a civil action to be instituted in the Superior Court of such county, and both tax and penalty may be sued for in the same action.

Commissioner
of Revenue to
furnish counties
with list of
automobiles and
trucks.

Fee for list.

(4) The Commissioner of Revenue shall upon request of any county send to the Supervisor of Taxation a list of automobiles and trucks in such county as appears from the records for the current year and shall charge the county thirty cents per hundred names for same, said amount to be paid to the Commissioner of Revenue and to be used by him as compensation for the preparation of said list.

FORMS FOR LISTING AND ASSESSING PROPERTY

State Board of
Assessment to
design forms and
tax books.

SEC. 520. (a) The State Board of Assessment shall design forms and tax books to be used in listing and assessing property for taxation by the County Supervisors, list takers and assessors, which forms shall contain such classification of real and personal property, as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the property owned by each taxpayer; shall transmit said forms to the Commissioner of Labor and Printing who shall ascertain from Boards of County Commissioners of the several counties the number of forms desired by each county and cause same to be printed and transmitted to the Board of County Commissioners of each county upon their order by the first day of March in each year, and the Clerk of the Board of County Commissioners shall deliver to the County Supervisor of Taxation the necessary number of forms and books for their respective use. The Commissioner of Labor and Printing shall furnish the Boards of County Commissioners of the several counties with an invoice covering the actual cost of the said forms and county tax books furnished the county; and the Board of County Commissioners of each county so furnished shall audit such bill and shall cause the payment of same to be made to the Commissioner of Labor and Printing within forty days of the receipt of the account for such forms and for such county tax books.

Commissioner
of Labor and
Printing to see
to preparation
and distribution.

Actual cost to be
paid by counties
for such
equipment within
40 days from
invoice.

No variation in
forms permitted
unless approved
by State Board.

(b) The forms designed by the State Board of Assessment shall be the standard forms for use in all counties of the State, and no variation from the said forms so prescribed shall be used in any county, unless submitted to and approved by the State Board of Assessment.

BOARD OF COUNTY COMMISSIONERS TO LIST PROPERTY ESCAPING TAXATION IN PREVIOUS YEARS

Entry on tax
scroll of all
property found
not to have been
listed.

SEC. 521. (1) The Chairman of the Board of County Commissioners and the County Supervisor of Taxation shall examine the tax lists and assessment roll for each township for the cur-

rent year and the preceding year and shall enter in said lists and on said assessment roll or scroll a description of all property not listed, the name of the owner or occupant thereof, and the value of the same.

(2) It shall be the duty of the members of the Board of County Commissioners, the County Supervisor of Taxation, the list takers, and assessors of each township to be constantly looking out for property which has not been listed for taxation and when so discovered to have such property placed on the tax list and assessment roll.

Tax officers to be on watch for unlisted property.

(3) After the discovery and listing of such unlisted property, the Clerk of the Board of County Commissioners shall mail a notice to the owner, at his last known address or if unknown, to the occupant of such unlisted property, that such property had been discovered and listed for taxation and that the Board of County Commissioners will proceed to assess the same at its next regular meeting. The Board of County Commissioners at its next regular meeting after such notice to the owner or occupant of such unlisted property, shall proceed to assess same for taxation.

Notice given owner of placing of unlisted property on books.

(4) The Board of County Commissioners after such unlisted property has been assessed for taxation for the several years not exceeding five that such unlisted property has escaped taxation, shall add to the taxes of the current year in which such property is discovered, the simple taxes of each and every preceding year that it has escaped taxation, not exceeding five, with ten per cent per annum in addition, but no addition shall be less than two dollars (\$2.00).

Such property to be charged with amount of tax for years not listed, not exceeding five, plus 10% interest.

(5) Whenever the Board of County Commissioners shall find any person in possession of any personal property, money or choses in action, which shall not have been listed for taxation on the preceding first day of April, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each April for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereof as herein provided in this act. The Board of County Commissioners or the governing body of any municipal corporation is hereby authorized and empowered to settle and adjust all claims for taxation arising under this section or any other section authorizing them to place on the tax list any property omitted therefrom.

Presumption that unlisted personalty has been in possession of present owner for past five years.

(6) The provisions of this section shall extend and apply to all cities, towns and like municipal corporations having powers under their charters to tax the property aforesaid, and the powers conferred and the duties imposed upon the Board of County Commissioners shall be exercised and performed by the Board of Commissioners or the Board of Aldermen or other

Settlement and adjustment of unlisted property allowed.

Section extends to all municipalities.

governing body, as the case may be, of the city, town or municipal corporation.

Appointment of competent person authorized to search out all unlisted property.

(7) The Board of County Commissioners, whether separately or in connection with any municipality in the same county, may employ a competent man to make diligent search and to discover and to report to the Board of County Commissioners or to the County Supervisor of Taxation any unlisted property within the county, to the end that the same may be listed and property assessed for taxation as provided in this section: *Provided*, that the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived in the current year in which discovered; and *further provided*, that nothing in this section shall be construed as authorizing or empowering the County Commissioners to appoint tax collectors.

County Commissioners may not appoint tax collectors.

Listing of unlisted property and levying thereupon.

(8) Any time before or after the tax list has been turned over to the Sheriff or Tax Collectors as provided in this act, such unlisted property so discovered shall be listed and assessed for taxation by the Board of County Commissioners as aforesaid; and the Clerk of the Board of County Commissioners, County Accountant, or Auditor shall enter such property in the tax book, making out a tax account, placing the same in the hands of the Sheriff or Tax Collector and charge him with such tax account. Such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such tax as provided in this act for the regular lists.

Failure to list property constitutes misdemeanor.

(9) In addition to the ten per cent added to the tax as herein provided, any person, firm or corporation owning or controlling any property, real or personal, and wilfully failing to list the same, within the time allowed, with the list takers or assessors, shall be guilty of a misdemeanor. The failure to so list shall be *prima facie evidence* that such failure was wilful and the Board of County Commissioners shall present the names of all such persons, firms and corporations to the grand jury.

Prima facie evidence that such failure was wilful.

POLL TAX LEVIED, COMMISSIONERS' POWER TO EXEMPT

Levying of poll tax of \$2.

SEC. 522. (1) There shall be levied by the Board of County Commissioners in each county a tax of two dollars (\$2.00) on each taxable poll or male person between the ages of twenty-one and fifty years, and the taxes levied and collected under this section shall be for the benefit of the public school fund and the poor of the county.

Ages.

Benefit of funds for schools and poor.

Exemptions of certain persons from poll tax.

(2) The Board of County Commissioners of every county shall have the power to exempt any person from the payment of poll taxes on account of indigency, and when any such person has been once exempted he shall not be required to renew his application unless the Commissioners shall revoke the exemption.

When such exemption shall have been made, the Clerk of the Board of County Commissioners shall furnish the person with a certificate of such exemption and the person to whom it is issued shall be required to list his poll, but upon exhibition of such certificate the list takers shall annually enter in the column intended for the poll the word "exempt" and the poll shall not be charged in computing the list.

BOARD OF EQUALIZATION AND REVIEW

SEC. 523. (1) The Board of County Commissioners of each county shall be and is hereby constituted the Board of Equalization and Review for its county, whose duty shall be to equalize the valuation in said county so that each tract, lot or parcel of real estate and each article of personal property shall be listed on the tax list and assessment roll uniformly and at its true value in money, and shall correct such tax list and assessment roll of each township, so that it shall conform to the provisions of this act, and the Clerk of the Board of Equalization and Review shall make and enter such adjustments and corrections on the tentative scroll presented by the County Supervisor of Taxation as the Board may authorize.

(2) The members of the Board of County Commissioners, each as a member of the Board of Equalization and Review, shall be paid by the county, their usual compensation per diem and necessary traveling expenses for the number of days actually engaged in the performance of their duties as members of the Board of Equalization and Review.

(3) The County Board of Equalization and Review may designate the Register of Deeds, County Auditor, County Accountant or other officer having in charge the making of the county tax books, as Clerk of such Board.

(4) The County Supervisor of Taxation, at least ten days prior to the meeting of the Board of Equalization and Review, to the address appearing on the tax list and assessment roll, and in the year of the quadrennial assessment, shall mail to every person owning taxable property, listed and assessed in the county, a notice of the valuation at which such property has been assessed for taxation and the time and place of the meeting of the Board of Equalization and Review; and in the years other than the year for the quadrennial assessment shall mail such notices only to the taxpayer whose real property has been increased, or reduced in value, as provided in this section for the increase or reduction of assessments on real estate in years other than the year of the quadrennial assessment, but the failure to mail or to receive such notices shall not affect the validity of the tax list and assessment roll. The County Supervisor of Taxation shall submit to the Board of Equalization

Board of
Equalization
and Review.

Constitution of
County Board
with power to
equalize
valuations.

To correct lists
and rolls.

To make
adjustments.

Compensation
and expenses of
Board.

Designation of
clerk of Board.

Mailing of notice
of valuation in
year of quadren-
nial assessment
to each taxpayer.

Other years,
notice to be
mailed only to
those whose
property has
been increased or
reduced in value.

Submission of
scroll to Board.

and Review the tentative scroll, roll, or list of each township, ward or district for the current year as prepared by him, his assistants and assessors shall meet with the Board of Equalization and Review at all its meetings and shall give such information as he may have or can obtain with respect to the valuation of taxable property in the county.

Time of meeting
of Board.

(5) The said Board of Equalization and Review shall meet on the third Monday in June of each and every year, first giving ten days' notice by publication of the time, place and purpose of the meeting and may adjourn from day to day while engaged in the equalization and review of the property on the tax list and assessment roll, but shall complete their duties on or before the first Monday in July on each and every year.

Notice of
meeting to be
published.

Hearing of
complaints of
taxpayers.

(6) The said Board shall, on request, hear any and all taxpayers who own or control taxable property assessed for taxation in the county in respect to the valuation of such property or the property of others.

Board to
examine tax lists
and assessment
rolls.

(7) The said Board shall examine and review the tax lists and assessment roll of each township for the current year; shall of its own motion or on sufficient cause shown by any person, add to said list and assessment roll the name of any persons, the value and description of real and personal property liable to assessment in each township, omitted from such tax list and tax roll; shall correct all errors in the names of persons, in the description of the property and in the assessment and valuation of taxable property on said list or roll; shall increase or reduce the assessed valuation of such tracts, lots or parcels of real property or articles of personal property as in their opinion have been returned and assessed below or above the true value in money; shall cause to be done whatever else may be necessary to make said lists and roll or scroll comply with the provisions of this act; and, after the completion of the equalizing and review of said tax lists and rolls of each township, a majority of said Board shall endorse thereon and sign a statement to the effect that the same is the fixed and permanent tax list and assessment roll of said township for the current year in which it has been prepared and approved by the Board of Equalization and Review. The omission, however, of such an endorsement shall not affect the validity of any such tax list or assessment roll.

Correction of
errors.

May increase or
reduce
valuations.

Endorsement of
lists and rolls
by Board.

Lack of endorse-
ment does not
affect validity.

Board not
permitted to
increase or re-
duce valuations
in years other
than quadren-
nial assessment
year, except:

(8) The Board of Equalization and Review in the years other than the year of the quadrennial assessment, provided for in this act, shall not increase or reduce the assessed valuation of any real property, but the same shall be listed and assessed at the same valuation as listed and assessed at the last quadrennial assessment:

- (a) Except where real property has been discovered and not listed or assessed at the last quadrennial assessment. Unlisted property.
- (b) Except where clerical errors have occurred in the making out and transcribing of the tax list and assessment rolls. Clerical errors.
- (c) Except where improvements and appurtenances have been added to the value of more than one hundred dollars, or where there has been removed or destroyed a thing of value since the last quadrennial assessment exceeding one hundred dollars, and in that event, the Board of Equalization and Review shall find the value of the improvements, appurtenance or thing of value added to, removed or destroyed and shall increase or reduce the appraised value of such real property, accordingly. Improvements added or removed.
- (d) Except where the valuation of the real property since the last quadrennial assessment shall have been affected by some extraordinary circumstances, the facts in connection with which shall be found by such Board in each case and entered upon the proceedings of said Board. Valuations affected by extraordinary circumstances.
- (e) Except where real property has been sub-divided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in that case they shall determine the value in money of each lot thereof. Subdivisions.
- (9) After the Board of Equalization and Review shall have completed its duties and adjourned, and before the second Monday in August, the Register of Deeds, Auditor, Tax Clerk or other officer performing such duties shall prepare a final and complete scroll, roll or list for each of the several townships, wards, and districts in the county and for each race thereof, showing the names, in alphabetical order, of the several owners of real and personal property and the valuation fixed and determined by the Board of Equalization and Review. Such scroll, roll or list, together with the tentative scroll, roll or list on which the values of property were fixed and determined, shall be filed as the fixed, determined and permanent roll, either with the Board of County Commissioners, Auditors, Tax Clerk, County Accountant, or other similar officer. Preparation of final and complete scroll for county alphabetically by races.
- BOARD OF COMMISSIONERS NOT TO CHANGE VALUATIONS
- SEC. 524. (1) The Board of County Commissioners shall not increase, reduce, change or modify in any manner whatever the valuations assessed and certified to by the Board of Equalization and Review at their annual session for the current year and as appears on the tax list and assessment roll or scroll so certified by them, except clerical errors appearing on said lists and rolls. Board of County Commissioners not permitted to alter valuations.

APPEAL FROM BOARD OF EQUALIZATION AND REVIEW

Appeal from order of Board of Equalization and Review.

Written notice.

Procedure in appeals.

Statement of appeal to be filed with County Commissioners and State Board of Assessment.

SEC. 525. Any property owner, taxpayer or member of the Board of County Commissioners may except to the order of the Board of Equalization and Review and appeal therefrom to the State Board of Assessment, by filing a written notice of such appeal with the Board of County Commissioners within thirty days after the first Monday in July of the current year or after the adjournment of the Board of Equalization and Review. At the time of filing such notice of appeal, the appellant shall file with the Board of County Commissioners a statement in writing of the grounds of appeal and shall, within ten days after filing such notice of appeal with the Board of County Commissioners, file with the State Board of Assessment a notice of such appeal and attach thereto a copy of the statement of the grounds of appeal filed with the Board of County Commissioners.

STATE BOARD OF ASSESSMENT FIX DAY AND HEAR APPEAL

State Board to fix time and place of hearing on appeal.

Notice to appellant, appellee and County Commissioners.

Judgment of State Board to be certified down as final.

SEC. 526. The State Board of Assessment shall fix a time for the hearing of such appeal provided for in the preceding section and shall hear the same in the city of Raleigh or such other place within the State as the said Board may designate; shall give notice of time and place of such hearing to the appellant, appellee and to the Chairman of the Board of County Commissioners at least ten days prior to the said hearing; shall hear all the evidence or affidavits offered by the appellant, appellee and the Board of County Commissioners; shall reduce, increase or confirm the valuation fixed by the Board of Equalization and Review and enter it accordingly and shall deliver to the Clerk of the Board of County Commissioners a certified copy of such order, which valuation shall be entered upon the fixed and permanent assessment roll and shall constitute the valuation for taxation.

COUNTY COMMISSIONERS TO LEVY TAX; DATE OF LEVY

County Commissioners to levy taxes not later than second Monday in August.

SEC. 527. The Boards of County Commissioners of the several counties shall, not later than the second Monday in August, levy such rate of tax for general county purposes as may be necessary to meet the general expense of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

SEC. 528. *Board of County Commissioners to Cause Tax Duplicates to be Made.*

Township tax lists to be made in duplicate.

(1) The Board of County Commissioners shall cause the Register of Deeds, County Accountant, County Auditor, Tax Clerk, or other official performing such duties to make out two copies of the tax list for each township, as revised, fixed and

determined by the County Board of Equalization and Review, according to a form to be prepared and furnished to said Board or approved by the State Board of Assessment. Such form shall show in different columns at least the following:

(a) The name of each person whose property is listed and assessed for taxation entered in alphabetical order.

(b) The amount of valuation of real property assessed for county-wide purposes.

(c) The amount of valuation of personal property assessed for county-wide purposes.

(d) The total amount of real and personal property valuation assessed for county-wide purposes.

(e) The amount of *ad valorem* tax due by each taxpayer for county-wide purposes.

(f) The amount of poll tax due by each taxpayer.

(g) The amount of dog tax due by each taxpayer.

(h) The amount of valuation of property assessed in any special district or sub-division of the county for taxation.

(i) The amount of tax due by each taxpayer to any special district or sub-division of the county.

(j) The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county.

(2) Such official shall also fill out the receipts and stubs for all taxes charged on the tax books so made out on a form prescribed or approved by the State Board of Assessment and furnished by the county which form shall show at least the following:

(a) The name of the taxpayer charged with taxes.

(b) The amount of valuation of real property assessed for county-wide purposes.

(c) The amount of valuation of personal property assessed for county-wide purposes.

(d) The total amount of valuation of real and personal property assessed for county-wide purposes.

(e) The rate of tax levied for each county-wide purpose, the total rate for all county-wide purposes and the rate levied for any special district or sub-division of the county which tax is charged to the taxpayer.

(f) The amount of the valuation of property assessed in any special district or sub-division of the county.

(g) The amount of *ad valorem* tax due by the taxpayer for county-wide purposes.

(h) The amount of poll tax due by the taxpayer.

(i) The amount of dog tax due by the taxpayer.

(j) The amount of tax due by the taxpayer to any special districts or sub-divisions of the county.

Forms.

What they must show.

Names of taxpayers.

Valuation of realty.

Valuation of personalty.

Total of the two.

Ad valorem tax of each taxpayer for county purposes.

Poll tax.

Dog tax.

Special district taxes.

Tax of each individual due in special districts.

Total due by taxpayer.

Filling out of receipts and stubs which must show:

Name of taxpayers.

Valuation of realty.

Valuation of personalty.

Total of above two.

Rate for county purposes.

Rate for any special district.

Amount of valuation for any special district.

Ad valorem tax of each taxpayer for county.

Poll tax.

Dog tax.

Special district taxpayer.

Total tax done by taxpayer.	(k) The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county.
Discounts.	(l) Amount of discounts.
Penalties.	(m) Amount of penalties.
Distribution of two lists.	(3) One of said copies of the tax list shall remain in the office of the Clerk to the Board of County Commissioners, the County Accountant, the County Auditor or Tax Clerk and the other shall be delivered to the Sheriff or Tax Collector, who shall receipt for same, on the first Monday in October. The Clerk to the Board of County Commissioners, County Accountant, County Auditor, Tax Clerk or other official performing such duties shall endorse on the copy delivered to the Sheriff or Tax Collector an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property charged in such list. In such list the Clerk or other official shall note all appeals from the Board of Equalization and Review which have been perfected by the giving of a bond. Said order shall be in the following or similar form:
Endorsement of order to collect taxes.	
Noting appeals in lists.	
Form of order.	<p>"State of North Carolina, "Office of Board of County Commissioners, "..... County.</p> <p>"To the Sheriff of.....County:</p> <p>"You are hereby commanded to collect the taxes herein mentioned according to the provisions and requirements of the existing law.</p> <p>"In witness whereof, I hereunto set my hand and seal..... day of....., 19.....</p> <p>"(Signed)</p> <p>"(Clerk to Board of County Commissioners or official delivering the books in accordance with the requirements of this section.)"</p>
Compensation for making up tax lists.	(4) The Board of County Commissioners shall make an order for the payment to the Register of Deeds, Auditor, Tax Clerk or like official, as the case may be, such sum as may be in their discretion a proper compensation for the work of computing the taxes, making out the tax list and the necessary copies thereof and the making of such abstracts and returns as may be required by the State Board of Assessment; but the compensation allowed for computing the taxes and making out the tax list is not to exceed ten cents for each name appearing on the tax list which shall include the original and duplicate tax list and also the receipts and stubs provided for in this section.
Not to exceed 10c per name.	

CLERK OF THE BOARD OF COUNTY COMMISSIONERS, AUDITOR, TAX
CLERK, COUNTY ACCOUNTANT, OR OTHER OFFICERS SHALL
MAKE REPORT TO THE STATE BOARD OF ASSESSMENT

SEC. 529. The Clerk of the Board of County Commissioners, Auditor, Tax Clerk, County Accountant, or other officer performing such duties shall, on or before the first Monday in November of the current year return to the State Board of Assessment on forms prescribed by said Board an abstract of the real and personal property of the county by townships, showing the number of acres of land and their value, the number of town lots and their value, the value of the several classes of livestock, the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time said Clerk, Auditor, Tax Clerk, or other like officer shall return to the State Board of Assessment an abstract or list of the poll, county and school taxes payable in the county, setting forth separately the tax levied on each poll and on each hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes, and such other and further information as the State Board of Assessment may require.

Abstract of real and personal property to be furnished to State Board of Assessment.
Forms.

Also abstract of poll, county and school taxes.

Other information.

ARTICLE VI

TAXATION OF BANKS, BANKING ASSOCIATIONS AND TRUST COMPANIES

SEC. 600. The value of shares of stock of banks, banking associations and trust companies shall be determined as follows:

(1) Every bank, banking association, industrial bank, savings institution or trust company shall list its real estate and tangible personal property, except money on hand in the county in which such real estate and tangible personal property is located, for the purpose of county and municipal taxation and shall during the month of April of each year list with the State Board of Assessment, on forms provided by the said State Board in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or non-residents, at its actual value on the first day of April of each year.

Computation of stock in banks and trust companies.
Listing of realty and personalty.

Also shares of stock with owners at actual value.

(2) The actual value of such shares for the purpose of this section, shall be ascertained, by adding together the capital stock, surplus and undivided profits and deducting therefrom the assessed value of such real and tangible personal property which such banking institutions shall have listed for taxation

Computation of actual value of shares.

in the county or counties wherein such real and tangible personal property is located, together with an amount according to its proportion of tax value of any buildings and lands wholly or partially occupied by such banking associations, institutions or trust companies, owned and listed for taxation by a North Carolina corporation in which such banking associations or institutions own ninety-nine per cent of the capital stock.

Other deductions:

Bad debts.

Investments in government and land bank bonds.

(3) In addition to the deductions allowed in item two of this section, there may be deducted from the items of surplus and undivided profits an amount not exceeding five per cent of the bills and notes receivable of such banking associations, institutions, or trust companies to cover bad or insolvent debts, investments in North Carolina State bonds, United States Government bonds, Joint Stock Land Bank bonds, and Federal Land Bank bonds, at the actual cost of said bonds owned on and continuously for at least ninety days prior to the first day of April of the current year. The value of such shares of capital stock of such banking associations, institutions or trust companies shall be found by dividing the net amount ascertained above by the number of shares in the said banking associations, institutions or trust companies.

State Board may increase or reduce such valuation by proper investigation.

(4) If the State Board of Assessment shall have reasons to believe that the actual value of such shares of stock of such banking associations, institutions or trust companies, as listed with it, is not the true value in money, then the said Board shall ascertain such true value by such an examination and investigation as seems proper and increase or reduce the value as so listed to such an amount as it ascertains to be the true value for the purposes of this section.

Value of capital stock as thus founded certified to counties.

Allocation of such value in the case of branch banks.

(5) The value of the capital stock of all such banking associations, institutions and trust companies as found by the State Board of Assessment, in the manner herein prescribed, shall be certified to the county in which such bank or institution is located: *Provided*, that if any such banking association, institution or trust company shall have one or more branches, the State Board of Assessment shall make an allocation of the value of the capital stock so found as between the parent and branch bank or banks or trust company in proportion to the deposits of the parent and branch bank, banks or trust company and certify the allocated values so found to the counties in which the parent and the branch bank, banks or trust company are located.

Taxes upon stock to be paid by certain bank officers.

(6) The taxes assessed upon the shares of stock of any such banking associations, institutions or trust companies shall be paid by the cashier, secretary, treasurer, or other officer or officers thereof, and in the same manner and at the same time as other taxes are required to be paid in such counties, and in

default thereof such cashier, secretary, treasurer, or other accounting officer as well as such banking association, institution or trust company shall be liable for such taxes and in addition thereto for a sum equal to ten per cent thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the banking association, institution, or trust company, or officers thereof paying them, or may be deducted from the dividends accruing on such shares. The taxation of such shares of capital stock shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this State, coming in competition with the business of such banking associations, institutions or trust companies.

Individual and corporate liability for failure to pay taxes.
Additional penalty of 10%.
Taxes so paid recoverable by owners of stock or officers paying such taxes or may be deducted from dividends.

TAXATION OF BUILDING AND LOAN ASSOCIATIONS

SEC. 601. The secretary of each building and loan association organized and/or doing business in this State, shall list with the local assessors all the tangible real and personal property owned on the first day of April of each year, including all cash on hand or in bank on that date, which shall be assessed and taxed as like property of individuals.

Building and loan associations.
Domestic:

Realty and personalty taxable as in case of individuals.

FOREIGN BUILDING AND LOAN ASSOCIATIONS

SEC. 602. (1) All foreign building and loan associations, doing business in this State, shall list for taxation with the State Board of Assessment, through their respective agents, its stock held by citizens of this State with the name of the county, city or town in which the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each such association shall be furnished to the said Board, and the stock shall be valued for taxation at such withdrawal value.

Foreign:
Listing stock for taxation through agents.

Valued at withdrawal value.

(2) Any association or officer of such association doing business in the State who shall fail, refuse or neglect to so list shares owned by citizens of this State for taxation, shall be barred from doing business in this State; any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed, neglected or refused to so list for taxation the stock held by citizens of this State, shall be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

Failure to list stock bars operation in State.

Collection of dues, etc. thereafter constitutes misdemeanor.

(3) The value of the shares of stock so held by citizens of this State, as found by the State Board of Assessment, shall be certified to the Register of Deeds of the county in which such shareholders reside, shall be placed on the assessment roll in the name of such holders thereof, and taxed as other property is taxed.

Certification of value of shares to registers of deeds for listing.

REPORTS FROM DOMESTIC CORPORATIONS

Annual reports of domestic corporations, properly verified.

What reports must contain.

Authorized stock.
Number of shares.
Number outstanding.
Par or book value.
Cost per share.
Paid in for preferred and common.
Amount of capital, surplus.
Declaration of dividends, amount declared on.
Highest and average price for sale of stock during year.

Balance sheet.

Other information.

Duty of an officer of corporation to appraise capital stock at money value.

Deductions.

Report of appraisal to be sent to State Board of Assessment under oath.

SEC. 603. (1) Except in the case of such corporations as are required to make statements in other forms, it shall be the duty of the president, chairman, secretary or treasurer of every corporation, organized for profit, having capital stock, every joint stock association or limited partnership, now or hereafter organized or incorporated by or under any law of this State to make a report, verified under oath in writing on or before the first day of May of each year, as of the first day of the preceding April, stating specifically:

1. Total authorized capital stock.
2. Total authorized number of shares.
3. Number of shares of stock issued and outstanding.
4. Par value of each share, if no par value, then actual book value.
5. Amount paid into treasury on each share.
6. Amount capital stock, paid in and divided as to preferred and common.
7. Amount of capital stock, surplus and undivided profits.
8. Amount of capital stock on which dividends was declared.
9. Date and amount of each dividend during said year ending with the first day of April.
10. Highest price of sale of stock during the year aforesaid, and the average price of shares of stock during the year ending the first day of April of the preceding year.
11. Attached to report copy of last balance sheet.
12. Such other and further information as may be required by the State Board of Assessment.

(2) In such report one of the herein named officers of such corporations, partnerships, or joint stock associations shall estimate and appraise the capital stock of such corporations, partnerships or associations at their actual value in money on the first day of the preceding April, after deducting therefrom the assessed value of all real and personal property listed for taxation in the county or counties wherein such real and personal property is located, together with the value of shares of stock legally held and owned continuously for ninety days just prior to and on the first day of April by such corporation, partnership or joint stock association in other corporations incorporated in this State or assessed for taxation on its capital stock in this State as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or undivided profits, and when the said capital stock of such corporation, limited partnership or joint stock association shall have been so truly estimated and appraised, the report thereof shall be sent to the State Board of Assessment on or before the first

day of May of each year, with an oath attached thereto by the officer making the report, certifying that he has estimated and appraised the capital stock of the corporation, limited partnership or joint stock association to the best of his knowledge and belief.

(3) In addition to the deductions allowed in sub-section two of this section, such corporation, partnership or association may also deduct from the total amount of surplus and undivided profits, investments in North Carolina State bonds, United States Government bonds, Federal Farm Loan Bank bonds and Joint Stock Land Bank bonds, legally held and owned continuously at least ninety days just prior to and on the first day of April by such corporations, partnerships or associations.

(4) If the State Board of Assessment is not satisfied with the appraisement and valuation so made and returned, or the assessed value of real and personal property in the county or counties, they are hereby authorized and empowered to make a valuation thereof based upon the facts contained in the said report herein required or upon any other information within their possession, and to impose the penalty for the returning of such careless, negligent, false or fraudulent report, and shall deliver to such corporation, partnership or association, a statement of the valuation so made and the penalty so imposed. If such corporation, partnership or association is not satisfied with the valuation so made or the penalty so imposed, it shall have the right to appeal to the Superior Court of the county in which such corporation, partnership or association has its principal place of business in this State, but before such corporation, partnership or association shall exercise the right to appeal, it shall within twenty days after notice of such valuation and of the penalty imposed, file with the State Board of Assessment, exceptions to particulars to which it objects and the grounds thereof, and said State Board of Assessment shall hear said exceptions, after ten days' notice of the time and place of such hearing given by said State Board of Assessment to such corporation, or partnership or association; and if the State Board of Assessment shall overrule any or all of said exceptions, then such corporation, partnership or association may appeal as aforesaid to the Superior Court and shall, within ten days after the final judgment of the State Board of Assessment, give notice to the said Board of Assessment of such an appeal to said Superior Court, and the State Board of Assessment shall thereupon transmit to said Court a record of the valuation so found of and/or the penalty so imposed on such corporation, partnership or association, with the exceptions thereto, all decisions thereon and all papers and evidence considered in making such decision. The said cause shall be placed on the

Other deductions:

Investments in government and land bank bonds.

State Board may review such report and alter valuation as given.

Imposition of penalty for careless or fraudulent report.

Right of appeal of corporation to superior Court.

Procedure in appeals.

Filing of exceptions.
Hearing first by State Board.

Then by Superior Court.

Trial of cause as other civil actions.

Appeal to Supreme Court reserved to either party.
State not to have to give costs bond.

In event of failure of corporation to make report, State Board may make valuation and impose penalties.

Right of appeal to Superior Court.

Certification by State Board to registers of deeds of valuation of capital stock of corporations.

Payment of taxes on valuation so certified.

Penalties and fines for failure of corporation officers to make reports as herein called for.

Fine of \$100.

Penalty of 5%.

civil docket of said Superior Court, shall be entitled State of North Carolina on the relation of State Board of Assessment against such corporation, partnership or association, shall have precedence of all other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. Either party may appeal to the Supreme Court under the same rules and regulations as are prescribed by law for other appeals, except that the State, if it shall appeal, shall not be required to give bond or make any deposit to secure the cost of such appeal and the Supreme Court may advance the cause on the docket so as to give the same a prompt hearing.

(5) If any officer of such corporation, partnership or association whose duty it is to make the appraisal and report to the State Board of Assessment as provided in this section shall fail, neglect or refuse to make such report and appraisal for the period of sixty days, the State Board of Assessment shall estimate the value of the capital stock of such defaulting corporation, partnership or association and impose the penalty for such neglect or refusal, and from such valuation so found and the penalty imposed, an appeal may be had to the Superior Court of the county in which such corporation, partnership or association has its place of business in the State in like manner as hereinbefore prescribed in this section.

(6) The State Board of Assessment shall, on or before the first day of August of each year, certify to the Register of Deeds of the county in which such corporation, limited partnership or association has its principal office or place of business, the total value of the capital stock of such corporation, limited partnership or association as determined in this section; and such corporation, limited partnership or association shall pay the county, township, city or town tax upon the valuation so certified.

(7) If the officers or any of such corporation, partnership or association, whose duty it is to make the report and appraisal provided in this article, shall fail, neglect or refuse to furnish the State Board of Assessment, on or before the first day of May of each year, the report and appraisal of the capital stock aforesaid, as required by this article, or if the report and statement is made in a careless and negligent manner, or is false and fraudulent, they shall be fined the sum of one hundred dollars, and it shall be the duty of the State Board of Assessment to require the Board of County Commissioners of each county to add five per cent to the tax of such corporation, partnership or association for each and every year for which said report and appraisal is delinquent, which per cent shall be levied and collected with the said tax in the usual manner of

levying and collecting such taxes, and if the officers or any of them of any such corporation, partnership or joint stock association shall intentionally fail, neglect or refuse to comply with this section, for three successive years, he or they shall be guilty of a misdemeanor and on conviction thereof, shall pay a fine of five hundred dollars and/or imprisoned in the discretion of the court. However, for good cause the State Board of Assessment may reduce such penalties.

Failure for three successive years made misdemeanor.

Punishments.

Reduction of penalties allowed.

STATE BOARD OF ASSESSMENT TO KEEP RECORD OF CORPORATIONS,
ASSOCIATIONS, BANKS; SECRECY DIRECTED

SEC. 604. The State Board of Assessment shall prepare and keep a record book on which it shall enter a correct list of all the corporations, limited partnerships, joint stock associations, banks, banking associations, industrial banks, savings institutions, and trust companies which it has assessed for taxation and said record shall show the assessed valuation placed upon them; and the State Board of Assessment shall not divulge or make public any report of such corporation, partnership or association required to be made to it by this section, except to the Governor or his authorized agent, the Solicitor of the State for the district in which such corporation, partnership, association, bank, or banking association or trust company has its principal office or his authorized agent, or by the Board of County Commissioners or their authorized agents, of such corporation, partnership, association as have their principal office in such county.

State Board directed to keep record of all corporations with assessed valuations.

To be secret record.

Open to inspection of Governor and solicitors and Boards of County Commissioners.

SEC. 700. *Telegraph Companies.*

Every joint stock association, company, copartnership, or corporation, whether incorporated under the laws of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State, of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement verified by oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Telegraph company defined.

Annual report to State Board.

Verified.
Showing:

First. The total capital stock of such association, company, copartnership, or corporation.

Total capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Par value and number outstanding.

Principal place of business.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Market or actual value of shares.

Real estate and equipment within State.

Location and assessed valuation for local taxation.

Specific realty and improvements, location and assessed valuation for local taxation outside State.

All mortgages.

Length of lines in and outside State and in each subdivision of State.

Annual report of telephone companies.

Verified.

Showing:

Capital stock.

Outstanding shares.

Par or face value.

Principal place of business.

Market or actual value of stock.

Real estate and equipment, location and assessed valuation for local taxation.

Specified realty and improvements, location and assessed valuation for local taxation outside State.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 701. Telephone Companies.

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other state, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment of this State a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock of such association, company, copartnership, or corporation invested in the operation of such telephone business.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation, situated outside the State of

North Carolina, and used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amount thereof.

All mortgages.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

Length of lines in and outside State and in each subdivision of State.

SEC. 702. *Express Companies.*

Every joint stock association, company, copartnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver plate, merchandise, freight or other articles, under any contract expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof (provided such joint stock association, company, copartnership, or corporation is not a railroad company) shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such association, company, copartnership, or corporation making such statement, with reference to the first day of April next preceding, showing:

Express company defined.

Annual report to State Board.

Verified.

Showing:

Capital stock.

First. The total capital stock or capital of said association, copartnership or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Number of shares of stock and par or face value.

Third. Its principal place of business.

Principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value, in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Market or actual value of stock.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, copartnership, or corporation, and subject to local taxation within the

Real estate and equipment within State, location and assessed valuation for local taxation.

State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Specific realty and improvements, location and assessed valuation for local taxation outside State.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, copartnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

All mortgages.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Length of lines in and outside State and in each subdivision of State.

Eighth. (a) Total length of the lines or routes over which such association, company, copartnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

SEC. 703. *Sleeping Car Companies.*

Sleeping car company defined.

Every joint stock association, company, copartnership, or corporation incorporated or acting under the laws of this or any other State, or of any foreign nation, and conveying to, from, through, in, or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars or chair cars, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping car company for the purposes of this act, and shall hereinafter be called "sleeping car company"; and every such sleeping car company doing business in this State shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

Annual report to State Board.

Verified.

Showing:

Capital stock.

First. The total capital stock of such sleeping-car company, invested in its sleeping-car business.

Outstanding shares and par or face value.

Second. The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.

State of incorporation.
Principal place of business.
President and secretary.

Third. Under the laws of what state it is incorporated.

Fourth. Its principal place of business.

Fifth. The names and postoffice addresses of its president and secretary.

Sixth. The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the first day of April next preceding such report.

Cash value of shares devoted to business.

Seventh. The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.

Realty and equipment within State, location and assessed value for local taxation.

Eighth. All mortgages upon the whole or any part of its property, and the amounts thereof devoted to its sleeping-car business.

All mortgages.

Ninth. (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroad over which said cars are run within the State of North Carolina; *Provided*, that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessment in accordance with section 708 of this act, the clerk of the Board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the Commissioner of Revenue shall assess the State tax against such company and send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the County Commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officers attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the

Length of line over which cars are run in and outside State.

Double tracks considered as single line.

Notification to company of amount of assessment.

Objections.

Bill for taxes.

Certification to counties of assessment within respective counties.

How computed.

Bill for county taxes.

Penalty of 50 % for failure to pay within 60 days.

Refrigerator and freight cars taxed as sleeping cars are.

Where cars are run indiscriminately, assessment is made by valuing average number of cars within State as necessary railroad equipment.

Annual report of public utilities.

Verified.

Showing:

Capital stock.

Outstanding shares and par or face value.
Principal place of business.
Market or actual value.

Clerk of the State Board of Assessment to the County Commissioners a bill for the total amount of all taxes due to such county, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

SEC. 704. *Refrigerator and Freight-Car Companies.*

Every person, firm or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appear that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shipper or railroad companies may desire to send them and the owner receives compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April first, next preceding, and the tax shall be computed upon this assessment.

SEC. 705. *Street Railway, Waterworks, Electric Light and Power, Gas, Ferry, Bridge, and Other Public Utility Companies.*

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first day of May, and twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the copartnership or corporation, showing:

First. The total capital stock of such association, company, copartnership, or corporation.

Second. The number of shares of capital stock issued and outstanding and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, copartnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Realty and equipment within State, location and assessment for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, copartnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Specific realty and improvements outside State, location and assessment for local taxation.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

All mortgages.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines within each of the counties and townships within the State of North Carolina.

Length of lines in and outside State and in each subdivision of State.

SEC. 706. *State Board of Assessment May Require Additional Information.*

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the Board shall deem the same insufficient, or in case it shall deem that other information is requisite, it shall require such officer to make such other and further statements as said Board may call for. In case of the failure or refusal of any association, company, copartnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, copartnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the twentieth day of May, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

State Board may call for additional information.

Failure to render statements required by Act incurs penalty.

\$100 for each day of delay.

Suit to recover.

Penalties go into general fund.

SEC. 707. *State Board of Assessment Shall Examine Statements.*

The State Board of Assessment shall thereupon value and assess the property of each association, company, copartnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom, and upon such other information as the Board may have or obtain. For that purpose it may require

State Board to examine statements and make assessments.

Requiring attendance of witnesses and production of books and records.

the agents or officers of said association, company, copartnership, or corporation to appear before it with such books, papers and statements as it may require, or may require additional statements to be made and may compel the attendance of witnesses in case the Board shall deem it necessary to enable it to ascertain the true cash value of such property.

Manner of assessment.
Ascertainment of entire property.

SEC. 708. *Manner of Assessment.*

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, copartnership, or corporation from said statement or otherwise for the purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, copartnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided, however,* that in case the whole or any portion of the property of such association, company, copartnership, or corporation shall be encumbered by a mortgage or mortgages, such Board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock, or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, copartnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, copartnerships, or corporations, which assessed value for taxation shall be by said Board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, copartnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, copartnerships as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, copartnerships, or corporations, in the case of telegraph and telephone companies within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies the proportion shall be in proportion of the whole aggregate

Shares of stock.

Adding amount of mortgages.

Deduction of value of realty within State not used for general business.

Deduction of value of property outside State from aggregate value leaves true cash value of property within State.

value, after such deduction, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, copartnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, companies, copartnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the Commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties as hereinbefore described, in sections seven hundred and two to seven hundred and seven inclusive, of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said Board assessed to said associations: *Provided*, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

SEC. 709. *Value per Mile.*

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, copartnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

SEC. 710. *Total Value for Each County.*

Said State Board of Assessment shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, copartnership, or corporation in each county in the State, through, across, and into or over which the lines of said association, company, copartnership, or corporation extends, multiply the value per mile, as above ascertained, but the number of miles in each such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said Board certified to the chairman of the Board of County Commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, copart-

From value of property within State there is deducted assessed valuations subject to local taxes; the residue is the assessment made by State Board.

All equipment to be assessed by State Board except land and buildings located thereon.

Ascertainment of value per mile of property by dividing above total by number of miles within State.

Wire mileage basis for telephone companies.

Ascertainment of value for each county by multiplying value per mile by number of miles in county.

Taxes due State payable to Commissioner of Revenue.

nership, or corporation extend. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the Commissioner of Revenue.

SEC. 711. *Companies Failing to Pay Tax.*

Failure or refusal to pay county taxes subjects company to penalty of 50%.

In case any such association, company, copartnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the Board of Commissioners of the different counties of this State, and the judgment in said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, copartnership, or corporation shall extend, or in any county where such association, company, copartnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, copartnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or in case such association, company, copartnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said Board accounted for as a credit to the respective counties for or on account of which such collections were made by the said Board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the State and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement which such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: *Provided*, that in any such action the amount of the assessment fixed by said State Board of Assessment and apportioned to such county shall not be controverted.

Suit to recover.

Reasonable attorney's fees recoverable.

Consolidation of actions to recover taxes authorized.

Penalties go into general fund of State.

Assessments of State Board may not be controverted.

SEC. 712. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad, canal, steamboat, hydro-electric, street railway and all other companies exercising the right of eminent domain.

Board of appraisers and assessors for public utilities.

SEC. 713. *Railroads.*

Railroads.

The president, secretary, superintendent, or other principal accounting officer within this State, of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall at such date as real estate is required to be assessed for taxation, return to the said Board for assessment and taxation, verified by the oath or affirmation of the officer making the return, all the following described property belonging to such corporation within the State, viz: The number of miles of such railroad lines in each county in this State, and the total number of miles in the State, including the roadbed, right of way and superstructures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which they are situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter, right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: *Provided, however,* that all machine and repair shops, general office buildings, storehouses, and contents, located outside of the right of way and also real and personal property other than the property as returned above to the State Board of Assessment, shall be listed for purposes of taxation by the principal officers or agents of such companies with the list takers of the county where the real and personal property may be situated in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the Register of Deeds, if requested so to do by the State Board of Assessment, to certify, and send to the said Board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the Board in accordance with section thirty-two, before the apportionment is made to the counties and municipalities. The Registers of Deeds shall also certify to the Board the local rate of taxation for county

Annual report to State Board, verified.

Showing:

Miles of lines.
Rights of way, trackage, buildings, realty and personality of all kinds.

Cars of all types.

Property located off right of way to be listed with county list takers.

List to be filed with State Board.

Register of deeds to certify such list to State Board upon demand, showing valuation thereof.

Such value to be deducted from total value of railroad property before appointment is made.

Registers of deeds to certify county rates of taxation to Board.

Mayors to send like information for municipalities.

purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their offices as the said Board shall require of them; and the mayor of each city or town shall cause to be sent to the said Board the local rate of taxation for municipal purposes.

SEC. 714. *Railroads.*

Annual schedule of rolling stock to be furnished Board.

What it shall contain.

Locomotives and cars.

Capital stock and shares.

Market or actual value of shares.

Length of line in each county.

All tangible property in State.

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the state; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by section seven thousand nine hundred and sixty-four of the Consolidated Statutes. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the Board, and with reference to amounts and value on the first day of May of the year for which the return is made.

SEC. 715. *Tangible and Intangible property Assessed Separately.*

Assessment of tangible property.

Allowance for replacements and depreciation.

Assessment of franchise.

Method of computation.

(a) At such dates as real estate is required to be assessed for taxation, the said Board of Assessment shall first determine the value of the tangible property of each division or branch of such railroad or rolling stock and all the other physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

(b) They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property

being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

(c) The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an ad valorem taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof and the State Board of Assessment shall certify, on or before the first day of September, to the chairman of the County Commissioners and the mayor of each city or incorporated town the amounts apportioned to his county, city or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after notice of assessment and tax due, and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the County of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The Board of County Commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

SEC. 716. *Railroads.*

When any railroad has part of its road in this State and part thereof in any other State, the said Board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main line of road and determine the value in this State accordingly: *Provided*, the Board shall, in valuing the fixed property in this State, give due consideration to the character of roadbed and fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said Board shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said Board may, if they see fit, require all argument and communications to be presented in writing.

Aggregate value of tangible property and franchise to be true value for ad valorem taxation.

Apportionment to counties on basis of mileage; also to municipalities.

Taxes to be paid to Commissioner of Revenue within 30 days from notice.

Failure to pay incurs penalty of 25%.

Assessment by counties on same basis with other property.

Method of computation of assessment where railroad has road both within and without State.

Proportion of road in State to whole length of line.

Hearing on assessment for benefit of railroads in July.

In cases of leased roads property of lessor assessed as above outlined.

Assessment of property of lessee.

Board to have power to summon witnesses and compel production of books and papers.

Refusal to testify when called upon made misdemeanor.

Punishment.

Also guilty of contempt.

Taxes on railroads to be perpetual lien on its property till paid.

Priority of lien.

SEC. 717. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than that which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

SEC. 718. *Railroads.*

The State Board of Assessment shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver or accounting officer, servant or agent of any railroad or steamboat company having any proportion of its property or roadway in this State, who shall refuse to attend before the said Board when required to do so, or refuse to submit to the inspection of said Board any books or papers of such railroad company in his possession, custody or control, or shall refuse to answer such questions as may be put to him by said Board, or order touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs and any president, secretary, accounting officer, servant, or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such Board, and may be confined, by order of said Board, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

SEC. 719. *Taxes on railroads shall be a lien on property of the same.*

The taxes upon any and all railroads in this State, including roadbed, right-of-way, depots, sidetracks, ties and rails now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State, and the above described property or any part thereof may be taken and held for payment of all taxes

assessed against said railroad company in the several counties of this State.

SEC. 720. *Board of Assessment to certify; when tax payable.*

The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the Register of Deeds of the counties and the Clerk of the Board of Commissioners of the municipalities through which said companies operate, the apportionment of the valuations as hereinbefore determined and apportioned by the Board, and the Board of County Commissioners shall assess against such valuation the same tax imposed for county, township, town, or other tax district purposes, as that levied on all other property in such county, township, town, or other taxing districts. This tax shall be paid to the sheriff or tax collector of the county and municipality.

Board to certify to counties and municipalities apportionment of valuations.

Local assessments

Payment of local taxes.

SEC. 721. There shall be no horizontal reduction, nor shall there be any horizontal increase in property valuation by any County Board of Assessors, or any tax assessing authority of any county, city, or town prior to the assessments that may be provided for during the year one thousand nine hundred and thirty-one: *Provided, however*, this shall not be construed to affect any changes in valuation that may be made by the State Board of Equalization as provided for by law.

County Board of Assessors may make no increase or reduction in valuations for 1931.

Does not affect changes made by State Board of Equalization.

SEC. 722. *Canal and Steamboat Companies.*

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the Board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

Canal and steamboat companies assessed as provided for railroads.

ARTICLE VIII.

GENERAL PROVISIONS.

SEC. 800. *Foreign Corporations Not Exempt.*

Nothing in this act shall be construed to exempt from taxation at its actual cash value any property situated in the State belonging to any foreign corporation.

Foreign corporations not exempt as to property in this State.

SEC. 801. *Defining Actual Value in Money.*

All property, real and personal, shall, as far as practicable, be valued at its true value in money. The intent and purpose of the tax laws of the State is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "Market

Definition of actual value in money.

Value," "True Value," or "Cash Value" whenever used in the tax laws of this State, shall be held to mean for what the property and subjects can be transmuted into cash when sold in such manner as such property and subjects are usually sold.

SEC. 802. *Clerk of Cities and Towns to Furnish Information as to Valuation, Taxes Levied and Indebtedness.*

Report from cities and towns to be made annually to Board as to assessed valuation of all property.

All taxes levied.

Purposes of levies.

And information on bonded and other indebtedness.

The Clerk or Auditor of each city and town in this State shall annually make and transmit to the State Board as Assessment, on blanks furnished by the said Board, a full, correct and accurate statement showing the assessed valuation of all property, tangible and intangible, within his city or town; and separately the amount of all taxes levied therein by said city or town, including school district, highway, street, sidewalk and other similar improvement taxes for the current year and the purpose for which the same were levied; and a complete and detailed statement of the bonded and other indebtedness of the city or town, the accrued interest on same, whether not due or due and unpaid, and the purposes for which said indebtedness was incurred.

SEC. 803. *County Indebtedness to be Reported.*

Same information to be furnished by counties, as to bonded and other indebtedness.

The Auditor or County Accountant of each county in this State shall make and deliver annually to the State Board of Assessment a full, correct and accurate statement of the bonded and other indebtedness of his county, including township, school districts and special tax districts, the purposes for which same was incurred, and all accrued interest, whether not due or due and unpaid.

SEC. 804. *Correction of Assessment Roll.*

Certain errors may be corrected on county assessment roll.

If on the assessment roll of any county there is an error either in the name of the person assessed, or any taxable property shall not have been listed, or any error that has been made in the transfer, the name may be changed, the property entered on the roll, or the error corrected by the County Supervisor of Taxation after the roll has been returned to the clerk of the Board of County Commissioners; or such name may be changed, omission supplied, entry made or error corrected by the Board of County Commissioners upon satisfactory evidence of such error or omission at a regular meeting of the Board, and the Board, upon reasonable notice, may require the person or persons affected to show cause on a day to be appointed, why the error shall not be corrected or omission supplied; and the Board of County Commissioners is empowered and authorized to correct any error arising from the fact that property appears on the assessment roll which has been conveyed to another before the listing period, or did not belong to the taxpayer on the first day of April of the current year.

Notice to interested persons to appear and show cause why errors should not be corrected.

SEC. 805. *Discounts and Penalties in Payment of Taxes.*

All taxes assessed and/or levied by any county in this State, in accordance with the provisions of this act, shall be due and payable on the first Monday of October of the year in which so assessed and levied, and if actually paid in cash.

(1) On or before the first day of November next after due and payable, there shall be deducted a discount of one per cent.

Discounts and penalties in payment of taxes in counties.

Before November 2, 1% discount.

(2) After the first day of November and on or before the first day of December next after due and payable, there shall be deducted a discount of one-half of one per cent.

Before December 2, 1½% discount.

(3) After the first day of December and on or before the first day of February next after due and payable, the tax shall be paid at par or face value.

Before February 2, par.

(4) After the first day of February and on or before the first day of March next after due and payable, there shall be added to the tax a penalty of one per cent.

Before March 2, 1% penalty.

(5) After the first day of March and on or before the first day of April next after due and payable, there shall be added to the tax a penalty of two per cent.

Before April 2, 2% penalty.

(6) After the first day of April and on or before the first day of May next after due and payable, there shall be added a penalty of three per cent.

Before May 2, 3% penalty.

(7) After the first day of May and on or before the first day of June next after due and payable, there shall be added a penalty of four per cent.

Before June 2, 4% penalty.

SEC. 806. *Failure to List Personal Property a Misdemeanor.*

If any person, firm or corporation whose duty it is to list any personal property whatsoever for taxation, shall fail, refuse or neglect to list same, shall remove or conceal same, or cause same to be removed or concealed, or shall aid or abet in removing or concealing property that should be listed, such person, firm or corporation shall be guilty of a misdemeanor.

Failure to list personal property made misdemeanor.

SEC. 807. *Penalty for Failure to Make Report.*

Every Register of Deeds, Auditor, County Accountant, Supervisor of Taxation, Assessor, Sheriff, Clerk of Superior Court, Clerk of Board of County Commissioners, County Commissioners, Board of Aldermen, or other governing body of a city or town, Mayor, Clerk of city or town, or any other public officer, who shall wilfully fail, refuse or neglect to perform any duty required, to furnish any report to the State Board of Assessment as prescribed in this or the Revenue Act, or who shall wilfully and unlawfully hinder, delay or obstruct said Board in the discharge of its duties, shall for every such failure, neglect, refusal, hindrance and/or delay, in addition to the other penalties imposed in this and the Revenue Act, pay to the State Board of Assessment for the general fund of the State

Penalty of \$100 for each public officer failing to make any report herein required.

Delay of 30 days
prima facie
evidence of
wilfulness.

the sum of one hundred dollars (\$100), such sum to be collected by said Board. A delay of thirty days to make and furnish any report required or to perform a duty imposed shall be *prima facie* evidence that such delay was wilful.

SEC. 808. *Misdemeanor for Refusal to Inspect Records or Respond to Subpoena.*

Refusal to allow
inspection of
books and
records or to
respond to
subpoena made
misdemeanor.

Any person, persons, member of a firm, or any officer, director or stockholder of a corporation who shall refuse permission to inspect any books, papers, documents, statements, accounts, or records demanded by the State Board of Assessment, the members thereof, or any duly authorized deputy provided for in this act or the Revenue Act, or who shall wilfully fail, refuse or neglect to appear before said Board in response to its subpoena or to testify as provided for in this act and the Revenue Act, shall, in addition to all other penalties imposed in this or the Revenue Act, be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

SEC. 809. *Unconstitutionality or Invalidity.*

Valid sections
of Act upheld.

If any clause, sentence, paragraph, sub-section, section or any part of this act shall, for any reason, be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, sub-section, section, or part thereof directly involved in such judgment. No caption of any section or sections shall in any way affect the validity of this act or any part thereof.

Purpose of Act
to provide tax
machinery for
1930 and
annually there-
after.

SEC. 810. It is the purpose of this act to provide the machinery for the listing and valuing of property, and the levy and collection of taxes, for the year one thousand nine hundred and thirty, and annually thereafter, and it shall be in full force and effect from and after March first, one thousand nine hundred and thirty. Section eight hundred and five of this act, providing a schedule of discounts and penalties for payment of taxes, shall apply to payment of taxes levied in one thousand nine hundred and twenty-nine and shall be in force and effect from and after October first, one thousand nine hundred and twenty-nine. Chapter seventy-one of the Public Laws of one thousand nine hundred and twenty-seven shall be continued in effect for the listing and valuing of property and levy of taxes for the year one thousand nine hundred and twenty-nine, and shall be and is hereby repealed from and after March first, one thousand nine hundred and thirty, in so far as its provisions may be in conflict with, or inconsistent with the provisions of this act.

Discounts and
penalties appli-
cable after
October 1, 1929.

Chapter 71,
Public Laws
1927, repealed as
of March 1,
1930.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 345

AN ACT TO RAISE REVENUE

The General Assembly of North Carolina do enact:

ARTICLE I.

Schedule A.

INHERITANCE TAX

Inheritance tax.

SECTION 1. *General Provisions.* A tax shall be and is hereby imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations, in the following cases:

Inheritance tax collectible in following cases:

First. When the transfer is by will or by the intestate laws of this State from any person dying, seized or possessed of the property while a resident of the State.

Transfer of property by will or intestate laws of deceased resident.

Second. When the transfer is by bill or intestate laws of this or any other State of real property or of goods, wares and merchandise within this State, or of any property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has a taxing jurisdiction, including State and municipal bonds, and the decedent was either a resident or non-resident of the State at the time of his death.

Transfer by will or intestate laws of this or another State of property within State.

Third. When the transfer is of property made by a resident, or is of real property within this State, or of goods, wares and merchandise within this State, or of any other property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has taxing jurisdiction, including State and municipal bonds, made by a nonresident by deed, grant, bargain, sale, or gift made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death. Every transfer by deed, grant, bargain, sale, or gift, made within three years prior to the death of the grantor, vendor, or donor, exceeding three per cent of his or her estate, or in the nature of a final disposition or distribution thereof, and without an adequate valuable consideration, shall, in the absence of proof to the contrary, be deemed to have been made in contemplation of death within the meaning of this section.

Transfer of property within State made by decedent in contemplation of death.

If made within three years of death without adequate consideration, presumption is in contemplation of death.

Fourth. When any person or corporation comes into possession or enjoyment, by a transfer from a resident, or from a nonresident decedent, when such nonresident decedent's property consists of real property within this State or of goods, wares and merchandise within this State, or of any other property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has taxing jurisdiction, of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by any instrument taking

Transfer of property within State by way of contingent estate or power of appointment.

effect after the passage of this act, or of any property transferred pursuant to a power of appointment contained in any instrument.

Exercise of power of appointment deemed transfer under this Act.

Determination of rate upon basis of relationship.

Failure to exercise power within time provided makes property taxable at time of such failure.

Where property is transferred by way of particular estate and remainder with power of appointment or revocation, tax is payable upon death of donor as in other cases.

Determination of rate upon basis of relationship.

Estates by the entirety bear only the tax on the half interest succeeded to by survivor.

Except where deceased tenant supplied the whole purchase money.

Presumption is that purchase money was paid in equal amounts.

Fifth. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power, and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related and succeeded thereto by will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Sixth. Whenever any real or personal property, or both, of whatever kind or nature, tangible or intangible, is disposed of by will or by deed to any person or persons for life, or the life of the survivor, or for a term of years, or to any corporation for a term of years, with the power of appointment in such person or persons, or in such corporation, or reserving to the grantor or deviser the power of revocation, the tax, upon the death of the person making such will or deed, shall, on the whole amount of property so disposed of, be due and payable as in other cases, and the said tax shall be computed according to the relationship of the first donee, or devisee, to the deviser.

Seventh. Where real property is held by husband and wife as tenants by the entirety, the surviving tenant shall be taxable only on one-half of the value of the property so transferred, unless, where it shall appear that the husband supplied the entire purchase money and the husband predeceases the wife, the wife shall be chargeable with the entire value of the property for inheritance tax, and where it appears that the wife supplied the entire purchase money and the wife predeceases the husband, the husband is chargeable with the value of the property for inheritance tax; and in the absence of evidence as to the proportions of the purchase price paid by the husband and wife, the presumption will be that each paid equal amounts, and only one-half of the value of the property shall be charged to the survivor for inheritance tax.

SEC. 2. *Property Exempt.* The following property shall be exempt from taxation under this article:

(a) Property passing to or for the use of the State of North Carolina, or to or for the use of municipal corporations within the State or other political subdivisions thereof, for exclusively public purposes.

Exemptions:

Property exclusively for public purposes.

(b) Property passing to religious, charitable, or educational corporations, or to churches, hospitals, orphan asylums, public libraries, religious, benevolent, or charitable organizations, or passing to any trustee or trustees for religious, benevolent, or charitable purposes, where such religious, charitable, or educational institutions, corporations, churches, trusts, etc., are located within the State and not conducted for profit.

Property passing to religious, educational or charitable institutions located within State and not conducted for profit.

(c) Property passing to religious, educational, or charitable corporations, not conducted for profit, incorporated under the laws of any other State, and receiving and disbursing funds donated in this State for religious, educational, or charitable purposes.

Same as to institutions incorporated in another State.

(d) Bonds of this State or any political subdivision thereof, when owned and possessed at the time of death by a nonresident decedent.

Government bonds.

(e) Proceeds of life insurance policies, when payable to a beneficiary or beneficiaries named in such policy or policies, and such beneficiary or beneficiaries are any such person or persons as are designated in section 3 (a) of this article, and also proceeds of all life insurance policies payable to beneficiaries named in subsections (a), (b), and (c) of this section.

Life insurance payable to lineal descendants and to above institutions, also to husband or wife.

SEC. 3. *Rate of Tax—Class A.*

(a) Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, or husband or wife, or stepchild of the person who died possessed of such property aforesaid, or child adopted by the decedent in conformity with the laws of this State or of any of the United States, or of any foreign kingdom or nation, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

Rate of tax.

Class A: lineal heirs or husband and wife or step- or adopted child.

First \$25,000	1 per cent
Over \$25,000 and to \$100,000	2 per cent
Over \$100,000 and to \$200,000	3 per cent
Over \$200,000 and to \$500,000	4 per cent
Over \$500,000 and to \$1,000,000	5 per cent
Over \$1,000,000 and to \$1,500,000	6 per cent
Over \$1,500,000 and to \$2,000,000	7 per cent
Over \$2,000,000 and to \$2,500,000	8 per cent
Over \$2,500,000 and to \$3,000,000	9 per cent
Over \$3,000,000	10 per cent

Exemptions for
Class A.

Per stirpes
exemption.

Life estates and
remainders.

(b) The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this subsection, two thousand dollars each: *Provided*, a grandchild or grandchildren shall be allowed the single exemption or pro rata part of the exemption of the parent which he or they represent. The same rule shall apply to the taking under a will, and also in case of specific legacy or devise: *Provided*, that when any person shall die leaving a widow and child or children under twenty-one years of age, and leaving all or substantially all of his property by will to his wife, the same exemptions shall be allowed that would have been allowed under this section if such person had died intestate.

Class B: brother,
sister, issue of,
uncle or aunt.

SEC. 4. *Rate of Tax—Class B.*

Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister, or shall be the uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

First \$10,000	3 per cent
Over \$10,000 and to \$25,000	4 per cent
Over \$25,000 and to \$50,000	5 per cent
Over \$50,000 and to \$100,000	6 per cent
Over \$100,000 and to \$250,000	8 per cent
Over \$250,000 and to \$500,000	10 per cent
Over \$500,000 and to \$1,000,000	12 per cent
Over \$1,000,000 and to \$1,500,000	14 per cent
Over \$1,500,000 and to \$2,000,000	16 per cent
Over \$2,000,000 and to \$2,500,000	18 per cent
Over \$2,500,000 and to \$3,000,000	20 per cent
Over \$3,000,000	22 per cent

SEC. 5. *Rate of Tax—Class C.*

Class C includes
all other
relationships.

Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

First \$10,000	7 per cent
Over \$10,000 and to \$25,000	8 per cent
Over \$25,000 and to \$50,000	9 per cent
Over \$50,000 and to \$100,000	10 per cent
Over \$100,000 and to \$250,000	12 per cent
Over \$250,000 and to \$500,000	14 per cent

Over \$500,000 and to \$1,000,000	16 per cent
Over \$1,000,000 and to \$1,500,000	18 per cent
Over \$1,500,000 and to \$2,000,000	20 per cent
Over \$2,000,000 and to \$2,500,000	22 per cent
Over \$2,500,000 and to \$3,000,000	24 per cent
Over \$3,000,000	26 per cent

SEC. 6. *Estate Tax.*

(a) A tax in addition to the inheritance tax imposed by this schedule is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this schedule, whether a resident or nonresident of the State, where the inheritance tax imposed by this schedule is in the aggregate of a lesser amount than the maximum credit of eighty per cent of the Federal estate tax allowed by the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926, because of said tax herein imposed, then the inheritance tax provided for by this schedule shall be increased by an estate tax on the net estate so that the aggregate amount of tax due this State shall be the maximum amount of credit allowed under said Federal Estate Tax Act; said additional tax shall be paid out of the same funds as any other tax against the estate.

Estate tax in addition to above where inheritance tax is less than Federal estate tax allowance.

(b) Where no tax is imposed by this schedule because of the exemptions herein or otherwise, and a tax is due the United States under the Federal Estate Tax Act, then a tax shall be due this State equal to the maximum amount of the credit allowed under said Federal Estate Tax Act.

Amount due State maximum amount of credit allowed under Federal Act.

Estate tax where tax is due Federal Government but not State.

(c) The administrative provisions of this schedule, wherever applicable, shall apply to the collection of the tax imposed by this section. The amount of the tax as imposed by subsection (a) of this section shall be computed in full accordance with the Federal Estate Tax Act as contained in the Federal Revenue Act of 1926.

Computation of estate tax same as under Federal Act.

(d) If this section, or any subsection, phrase or clause thereof, is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion or portions of this schedule in force at the time of the enactment of this section, nor shall such decision affect the validity of the remaining portion or portions of this section.

Constitutional parts of section upheld.

(e) Where the estate of any decedent has been assessed or is to be assessed under the provisions of article one, section 6, of the Revenue Act of 1927, the Commissioner of Revenue is authorized and directed to reassess such estate under the provisions of this section and to make such refunds, adjustments, and corrections as may be necessary out of the proceeds of revenue collected under article one, section 6, of the Revenue Act of 1927.

Adjustments by Commissioner of Revenue of assessments made under 1927 Act.

Administrative provisions.

ADMINISTRATIVE PROVISIONS

SEC. 7. *Deductions.*

Deductions allowed.

In determining the clear market value of property taxed under this article or schedule, the following deductions, and no others shall be allowed:

Taxes.

(a) Taxes accrued and unpaid.

Assessments.

(b) Drainage and street assessments.

Burial expenses.

(c) Funeral and burial expenses.

Debts.

(d) Debts of decedent.

Federal taxes, and death duties.

(e) Federal estate taxes, estate and inheritance taxes paid to other States, and death duties paid to foreign countries.

Monuments up to \$500.

(f) Amount actually expended for monuments not exceeding the sum of five hundred dollars (\$500).

Commissions.

(g) Commissions of executors and administrators actually allowed and paid.

Costs of administration.

(h) Costs of administration, including reasonable attorneys' fees.

SEC. 8. *Where no personal representative appointed, Clerk of Superior Court to certify same to Commissioner of Revenue.*

In absence of personal representative Superior Court Clerk to certify estate to Commissioner of Revenue.

Whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees or devisees, without the qualification and appointment of a personal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

SEC. 9. *Tax to be paid on shares of stock before transferred, and penalty for violation.*

Transfer tax on stocks and bonds to be paid before transfer is noted on books.

(a) Property taxable within the meaning of this act shall include bonds or shares of stock owned by a resident of this State in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds and/or shares of stock in any such incorporated company owning property and doing business outside of the State shall be paid before waivers are issued for the transfer of such shares of stock. No corporation of this State shall transfer any bonds or stock of said corporation standing in the name of or belonging to a decedent resident, or in the joint names of a decedent and one or more persons, or in trust for a decedent, unless notice of the time of such transfer is served upon the Commissioner of Revenue at least ten days prior to such transfer, nor until said Commissioner of Revenue shall consent thereto in writing.

Notice of transfer to be given to Commissioner who must consent in writing.

Any corporation making such a transfer without first obtaining the consent of the Commissioner of Revenue as aforesaid shall be liable for the amount of any tax which may thereafter be assessed on account of the transfer of such bonds and/or stock, together with the interest thereon, and in addition thereto a penalty of one thousand dollars, which liability for such tax, interest, and penalty may be enforced by an action brought by the State in the name of the Commissioner of Revenue. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by distribution, or by statute, descent, devise, bequest, grant, deed, bargain, sale, gift, or otherwise. A waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

(b) Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the shares of stock of any resident decedent holder of bonds and/or shares of stock in such company exceeding in value two hundred dollars before the inheritance tax, if any, has been paid, shall become liable for the payment of said tax; and any property held by such company in this State shall be subject to execution to satisfy same. A receipt or waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

SEC. 10. *Commissioner of Revenue to furnish blanks and require reports of value of shares of stock.*

(a) The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds and/or stock; he shall determine the value of such bonds and/or stock, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due.

(b) The Commissioner of Revenue shall have authority, under penalties provided in this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

LIFE INSURANCE POLICIES

SEC. 11. The proceeds of all life insurance policies payable at or after the death of the insured, when the premiums have been paid by the insured, and whether payable to the estate of the insured or to a beneficiary or beneficiaries named in the

Failure to obtain such consent before transfer renders corporation liable for tax and interest and penalty of \$1000. Action to enforce payment.

Waiver of Commissioner discharges corporation.

Liability of foreign corporations for making transfer before tax is paid.

Waiver of Commissioner.

Commissioner to furnish blanks and require reports of value of stocks.

Reports to Commissioner.

Tax on life insurance policies.

policy, shall be taxable at the rates provided for in this article, subject to the exemptions in section two of this article.

RECURRING TAXES

No tax to be collected on property levied on once within two years.

Applicable only to transferees in sections 3 and 4.

SEC. 12. Where property transferred has been taxed under the provisions of this article, such property shall not be assessed and/or taxed on account of any other transfer of like kind occurring within two (2) years from the date of the death of the former decedent: *Provided*, that this section shall apply only to the transferees designated in sections three (3) and four (4) of this article.

RECIPROCAL PROVISIONS

Tax on personal property, except that within State, not payable.

Where State of residence of decedent does not impose like tax.

Or if laws of such State grant like exemptions.

District of Columbia deemed Territory.

Heirs, etc. discharged only upon payment of tax.

Taxes due at death; discount of 3% if paid within six months.

SEC. 13. The tax imposed by this article in respect to personal property, except tangible personal property having an actual situs in this State, shall not be payable—

(a) If the transfer or decedent, at the time of death, was a resident of a State or Territory of the United States, other than this State, which did not impose a transfer, estate or death tax of any character in respect to the personal property of residents of this State (except tangible personal property having an actual situs in such State or Territory.)

(b) Of if the laws of the State or Territory, other than this State, of the residence of the transferor or decedent at the time of the transfer or death contained a reciprocal provision under which non-residents were exempted from transfer, estate, or death taxes of every character in respect to personal property (except tangible personal property having an actual situs therein): *Provided*, the State or Territory of residence of such non-residents allowed a similar exemption to residents of the State or Territory of such transferor or decedent. For the purpose of this section, the District of Columbia shall be considered a Territory of the United States.

SEC. 14. *When all heirs, legatees, etc., are discharged from liability.*

All heirs, legatees, devisees, administrators, executors and trustees shall only be discharged from liability for the amount of such taxes, settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

SEC. 15. *Discount for payment in six months: interest after twelve months; penalty after two years.*

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted

from such taxes; if not paid within twelve months from date of death of the testator, intestate, grantor, donor or vendor, such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of twelve months from the date of the death of such testator, intestate, grantor, donor or vendor until paid: *Provided*, that if the taxes herein levied shall not be paid in full within two years from date of death of testator, intestate, grantor, donor or vendor, then and in such case a penalty of five per centum upon the amount of taxes remaining due and unpaid shall be added: *Provided*, further, that the penalty of five per centum herein imposed may be remitted by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation; and the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule, with respect to so much of the estate as was involved in such litigation or other unavoidable cause of delay: *Provided*, that time for payment and collection of such tax may be extended by the Commissioner of Revenue for good reasons shown.

SEC. 16. *Collection to be made by sheriff if not paid in two years.*

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same, which fees shall be in addition to any salary or other compensation allowed by law to the sheriffs for their services; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.

SEC. 17. *Executor, etc., shall deduct tax.*

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall pay or deliver any specific legacy or article to be distributed, subject to tax, except on the

If not paid within twelve months, interest at 6% is added.

Additional penalty of 5% if not paid within two years.

Penalty may be remitted by Commissioner.

May remit interest in cases of protracted litigation.

May also extend time for payment for good cause.

Upon certification from Commissioner, sheriff to collect tax if not paid within two years plus 2½% as fee for collection.

Right of levy and sale.

Return of sheriff.

Executors, etc. to deduct amount of tax before dispensing property to devisees, etc.

Sale of legacies directed upon refusal of legatees to pay tax.

payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same, such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State, shall be paid by him to the proper officer without delay.

SEC. 18. *Legacy for life, etc., tax to be retained, etc., upon the whole amount.*

Whole tax due in event of legacy for life with remainder over.

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition of contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition of contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes, and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests. When property is transferred or limited in trust or otherwise, and the rights, interest, or estates of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate, within the discretion of the Revenue Commissioner, which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith out of the property transferred, and the Commissioner of Revenue shall assess the tax on such property.

Apportionment between life tenant and remaindermen. Computation.

In case of trust estates dependent upon contingencies, Commissioner to levy highest rate of tax.

SEC. 19. *Legacy charged upon real estate, heir or devisee to deduct and pay to executor, etc.*

Where legacy is charged upon real estate, heir or devisee directed to pay tax before legacy.

Tax remains charge upon same till paid.

Whenever such legacy shall be charged upon or payable out of real estate, the heir or devisee of such real estate, before paying the same to such legatee, shall deduct the tax therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator or the Commissioner of Revenue, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be en-

forced by the decrees of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State: *Provided further*, that no lien for inheritance or estate taxes which accrued prior to May 1, 1921, shall attach or affect the land after May 1, 1929.

Taxes to be lien upon realty and personalty till paid.

No lien for such taxes accruing prior to May 1, 1921, to attach after May 1, 1929.

SEC. 20. *Computation of tax on non-resident decedents.*

A tax shall be assessed on the transfer of property, including property specifically devised or bequeathed, made subject to tax as aforesaid in this State of a non-resident decedent, if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act if such non-resident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated. It shall be the duty of the personal representative to furnish to the Commissioner of Revenue such information as may be necessary or required to enable the Commissioner to ascertain a proper computation of his tax. Where the personal representative fails or refuses to furnish information from which this assessment can be made, the property in this State liable to tax under this act shall be taxed at the highest rate applicable to those who are strangers in blood.

Transfer tax to be paid upon transfer of property of non-resident decedent wherever situated where such property passes to residents of this State.
Ratio of tax.

Personal representatives to furnish Commissioner with proper information.

Failure to furnish such information renders property subject to highest rate of tax.

SEC. 21. *Foreign executor or administrator transferring stocks shall pay the tax on such transfer.*

Whenever any foreign executor or administrator or trustee shall assign or transfer any bonds or stocks in this State standing in the name of the decedent, or in trust for a decedent, which shall be liable for this said tax, such tax shall be paid on the transfer thereof; otherwise the corporation permitting such transfer shall become liable to pay such tax.

Foreign executor, etc., to pay tax upon transfer of stocks and bonds in this State.

Liability of corporation.

The Commissioner of Revenue is given authority to make appraisal of such stocks or bonds and settlement of taxes due under this section. Tax shall be computed as provided in this act, and receipt or waiver issued by the Commissioner of Revenue shall be complete protection to any such corporation for the transfer of such bonds and stocks.

Commissioner authorized to make appraisal and settlement of taxes.

Duties of Superior Court clerks.

SEC. 22. *Duties of the Clerks of the Superior Court.*

(a) It shall be the duty of the clerk of the Superior Court to obtain from any executor or administrator, at the time of

To obtain information on estate as to value, etc. and as to distributees.

To forward same to Commissioner monthly.	<p>the qualification of such executor or administrator, the address of the personal representative qualifying, the names and addresses of the heirs at law, legatees, distributees, devisees, etc., as far as practical; the approximate value and character of the property or estate, both real and personal; the relationship of the heirs at law, legatees, devisees, etc., to the decedent, and forward the same to the Commissioner of Revenue on or before the tenth day of each month; and the Commissioner of Revenue shall furnish the several clerks blanks upon which to make said report, but the failure to so furnish blanks shall not relieve the clerk from the duty herein imposed. The clerk shall make no report of a death where the estate of a decedent is less than two thousand dollars in value, when the beneficiary is husband or wife or child or grandchild of the decedent.</p>
No report to be given on certain estates.	
To keep public record of all inheritance taxes.	<p>(b) It shall also be the duty of the clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.</p>
Record to show receipt or no tax due.	
Compensation of clerks for such services.	<p>(c) For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue, when certificates and receipts are sent in to be recorded, as follows: For recording the certificates of the Commissioner of Revenue where the tax received by the State is less than five dollars (\$5.00) or a certificate showing no tax due, the sum of one dollar (\$1.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than five dollars (\$5.00) and less than five hundred dollars (\$500.00), he shall be paid the sum of five dollars (\$5.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one thousand dollars (\$1,000) and less than two thousand dollars (\$2,000), he shall be paid the sum of fifteen dollars (\$15). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than two thousand dollars (\$2,000) and less than three thousand dollars (\$3,000), he shall be paid the sum of twenty dollars (\$20). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is in excess of three thousand dollars (\$3,000), he shall be paid the sum of twenty-five dollars (\$25), which sum shall be the maximum amount paid for recording the certificate of the</p>
Compensation based on amount of tax paid. Minimum of \$1.	
Maximum of \$25.	

Commissioner of Revenue in any one estate: *Provided*, that where the decedent owns real estate in one or more counties, other than the county in which the administration of the estate is had, then the fee of the clerks of the court of such other counties for recording the certificate of the Commissioner of Revenue shall be one dollar (\$1) each, and the same fee shall be paid for like service by the clerks in case of the settlement of the estates of non-residents. The clerk of the Superior Court shall receive the sum of fifty cents for making up and transmitting to the Commissioner of Revenue the report required in this section, containing a list of persons who died leaving property in his county during the preceding month, etc.: *Provided further*, that where the clerk of the Superior Court has failed or neglected to make the report required of him in this section, in that case he shall only receive for recording the certificate of the Commissioner of Revenue the sum of one dollar (\$1).

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed.

SEC. 23. *Information by administrator and executor.*

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs-at-law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees, and devisees named in the will, and the age at the time of death of the decedent of all legatees, distributees, and devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs-at-law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in the State, and of all personal property of the estate, together with an appraisal under oath of the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant, or sale to any person or corporation, in trust or otherwise, within three years prior to

Where realty lies in more than one county, clerks of other counties to receive \$1 each.

Fee of 50c for monthly reports.

To receive only \$1 in any case in event of failure to submit monthly report.

Above fees allowable not with local acts to the contrary.

Every administrator required to prepare in duplicate statement showing general information as to estate, distributees, etc.

Inventory.

Appraisal under oath.

Gifts and advancements within next preceding three years.

Statement to be filed with Commissioner within six months after qualification.

Failure to comply with section incurs penalty of \$500.

Commissioner may remit penalty upon good cause shown.

Tentative settlements.

Certain estates excepted.

the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., six months after the qualification of the executor or administrator, upon blank forms to be prepared by the Commissioner of Revenue. If any administrator or executor fails or refuses to comply with any of the requirements of this section he shall be liable to a penalty in the sum of five hundred dollars, to be recovered by the Commissioner of Revenue in action to be brought by the Commissioner of Revenue to collect such sum in the Superior Court of Wake County against such administrator or executor. The Commissioner of Revenue, for good cause shown, may remit all or any portion of the penalty imposed under the provisions of this section. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue, based on the sworn inventory provided in this section: *Provided*, that this does not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren, or parent or parents of the decedent.

SEC. 24. *Supervision by Commissioner of Revenue.*

Commissioner to have complete supervision of enforcement of Inheritance Tax Act.
Rules and regulations.
Employment of assistants.

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collection of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners, or special agents as may be necessary for the reasonable carrying out of its full intent and purpose. Such deputies, attorneys, examiners, or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance taxes due from estates of decedents, or heirs-at-law, legatees, devisees, or distributees thereof have been paid; to see that all statements required by this act are filed by administrators and executors, or by the beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuation returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services.

Assistants to visit counties.

Duties of such assistants.

Additional appraisal and recommendation of special appraiser and compensation of latter.

The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: *Provided*, that the tax shall first be paid, or satisfactory surety bond in double the amount of any alleged deficiency shall be filed with the Commissioner pending an appeal; and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of court to the Commissioner of Revenue, who is authorized and directed to draw his account on the State Treasurer for the amount thereof.

Right of appeal
in event of
additional
appraisal.

Appeals to
Superior Court.

Surety bond of
double tax.

Refund of
excessive taxes.

SEC. 25. *Proportion of tax to be repaid upon certain conditions.*

Whenever debts shall be proven against the estate of a decedent after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer, if it has been so paid in, upon certificate of the Commissioner of Revenue.

Refund of part
of tax paid
where legatee
has been
required to
refund a portion
of legacy on
account of debts
of decedent.

SEC. 26. *Commissioner of Revenue may order executor, etc., to file account, etc.*

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not been paid as provided in this act, he shall issue a citation to the executor, administrator, or trustee of the decedent whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid; and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest, and cost. If said tax shall remain due and unpaid for a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of

Commissioner
may order
executors, etc.,
to file accounts
and pay taxes
due.

Hearing in such
cases.

Collection of
unpaid taxes
by sheriffs.

said tax, cost, and commissions for collection, as provided in section nine of this act.

SEC. 27. *Failure of administrator, executor, or trustee to pay tax.*

Failure of executors, etc., to pay tax within two years renders them personally liable, together with sureties.

Any administrator, executor, or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said taxes, and the same may be recovered in an action against such administrator, executor, or trustee, and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

Clerk permitting filing of final settlement without payment of tax liable on official bond.

SEC. 28. *Failure of Clerk to collect and pay over tax.*

Liability of Clerks for double amount of tax where they collect same and fail to pay it to Commissioner within 60 days.

If the Commissioner of Revenue shall ascertain that any clerk has failed to pay over any inheritance tax which he has collected, the Commissioner of Revenue shall demand payment of the same by said clerk at once; and if such clerk shall fail to account for or pay over such tax within sixty days from such demand, he shall be liable on his official bond for double the said tax, to be recovered by the Commissioner of Revenue in an action in the Superior Court of Wake County: *Provided*, that estates that were settled and final account thereof approved prior to the first of March, one thousand nine hundred and fifteen, shall not be subject to any further or additional inheritance tax, but that this shall not be construed to relieve clerks from liability of actual collections of inheritance taxes from such estate.

Action to recover. No estates settled prior to March 1, 1915, are subject to any additional tax.

SEC. 29. *Uniform Valuation.*

Executors, etc., required to report to Commissioner valuations assessed by Federal Government.

(a) If the value of any estate taxed under this schedule shall have been assessed and fixed by the Federal Government for the purpose of determining the Federal taxes due thereon prior to the time the report from the executor or administrator is made to the Commissioner of Revenue under the provisions of this act, the amount or value of such estate so fixed, assessed, and determined by the Federal Government shall be stated in such report. If the assessment of the estate by the Federal Government shall be made after the filing of the report by the executor or administrator with the Commissioner of Revenue, as provided in this act, the said executor or administrator shall, within thirty days after receipt of notice of the final determination by the Federal Government of the value or amount of said estate as assessed and determined for the purpose of fixing Federal taxes thereon, make report of

the amount so fixed and assessed by the Federal Government, under oath or affirmation, to the Commissioner of Revenue. If the amount of said estate as assessed and fixed by the Federal Government shall be in excess of that theretofore fixed or assessed under this schedule for the purpose of determining the amount of taxes due the State from said estate, then the Commissioner of Revenue shall reassess said estate and fix the value thereof at the amount fixed, assessed, and determined by the Federal Government, unless the said executor or administrator shall, within thirty days after notice to him from the Commissioner of Revenue, show cause why the valuation and assessment of said estate as theretofore made should not be changed or increased. If the valuation placed upon said estate by the Federal Government shall be less than that theretofore fixed or assessed under this act, the executor or administrator may, within thirty days after filing his return of the amount so fixed or assessed by the Federal Government, file with the Commissioner of Revenue a petition to have the value of said estate reassessed and the same reduced to the amount as fixed or assessed by the Federal Government. In either event the Commissioner of Revenue shall proceed to determine, from such evidence as may be brought to his attention or which he shall otherwise acquire, the correct value of the said estate, and if valuation is changed, he shall reassess the taxes due by said estate under this act and notify the executor or administrator of such fact. In the event the valuation on said estate shall be decreased, and if there shall have been an overpayment of the tax, the said Commissioner shall, within sixty days after the final determination of the value of said estate and the assessment of the correct amount of tax against the same, refund the amount of such excess tax theretofore paid.

(b) If the executor or administrator shall fail to file with the Commissioner of Revenue the return under oath or affirmation, stating the amount of value at which the estate was assessed by the Federal Government as provided for in this section, the Commissioner of Revenue shall assess and collect from the executor or administrator a penalty equal to twenty-five per cent of the amount of any additional tax which may be found to be due by such estate upon reassessment and reappraisal thereof, which penalty shall under no condition be less than twenty-five dollars (\$25.00) or more than five hundred dollars (\$500.00), and which cannot be remitted by the Commissioner of Revenue except for good cause shown. The Commissioner of Revenue is authorized and directed to confer quarterly with the Department of Internal Revenue of the United States Government to ascertain the value of estates in North Carolina which have been assessed for taxation by the

Reassessment authorized where Federal valuation exceeds that made by State.

Hearing allowed executors, etc.

Right of executors, etc., to petition for reduction of valuation where Federal assessment is less than that of State.

Reduction authorized.

Refund of portion of tax in event of reduction.

Liability of executors, etc., for failure to make returns in amount of 25% of additional tax.

Penalty not to be less than \$25 or more than \$500.

Remission of penalty. Commissioner directed to confer quarterly with Department of Internal Revenue as to value of estates.

Co-operation
with Department
directed.

Federal Government, and he shall coöperate with the said Department of Internal Revenue, furnishing to said Department such information concerning estates in North Carolina as said Department may request.

SEC. 30. *Executor Defined.*

Definition of
executor.

Wherever the word "executor" appears in this act, it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries.

ARTICLE II.

SCHEDULE B.

License Taxes

License taxes.

SECTION 100. *Taxes under this article.*

State license tax
for carrying on
business in
State.

Taxes in this article or schedule shall be imposed as a State License Tax for the privilege of carrying on the business, exercising the privilege, or doing the act named, and nothing in this act shall be construed to relieve any person, firm, or corporation from the payment of the tax prescribed in this article or schedule.

Separate State
license required
business is
carried on in two
or more places.

(a) If the business made taxable or the privilege to be exercised under this article or schedule is carried on at two or more separate places, a separate State license for each place or location of such business shall be required.

License issued
for twelve
months and
expire on May
31 of each year.

(b) Every State license issued under this article or schedule shall be for twelve months, shall expire on the thirty-first day of May of each year, and shall be for the full amount of the tax prescribed: *Provided*, that where the licensee begins such business or exercises such privilege after the first day of January and prior to the thirty-first day of May of each year, then such licensee shall be required to pay one-half of the tax prescribed for the conducting of such business or the exercising of such privilege to and including the thirty-first day of May, next following.

Prorating of
license taxes for
half of year.

License not
transferable.

(c) The State license thus obtained shall be and constitute a personal privilege to conduct the business named in the State license, shall not be transferable to any other person, firm, or corporation, and shall be construed to limit the person, firm, or corporation named in the license to conducting the business and exercising the privilege named in the State license to the county and location specified in the State license, unless otherwise provided in this article or schedule.

Licensee restric-
ted to business
specified.

(d) Whenever, in any section of this article or schedule, the tax is graduated with reference to the population of the city or town in which the business is to be conducted or the privilege exercised, the minimum tax provided in such section shall be applied to the same business or privilege when con-

Where tax is
graduated with
reference to
population,
minimum tax
only is col-
lectible where
business is
conducted more
than one mile
from corporate
limits.

ducted or exercised outside of the municipality, unless such business is conducted or privilege exercised within one mile of the corporate limits of such municipality, in which event the same tax shall be imposed and collected as if the business conducted or the privilege exercised were inside of the corporate limits of such municipality.

(e) All State taxes imposed by this article shall be paid to the Commissioner of Revenue, or to one of his deputies; shall be due and payable on or before the first day of June of each year, and after such date shall be deemed delinquent, and subject to all the remedies available and the penalties imposed for the payment of delinquent State license and privilege taxes: *Provided*, that if a person, firm, or corporation begins any business or the exercise of any privilege requiring a license under this article or schedule after the thirty-first day of May and prior to the thirty-first day of the following May of any year, then such person, firm, or corporation shall apply for and obtain a State license for conducting such business or exercising any such privilege in advance, and before the beginning of such business or the exercise of such privilege; and a failure to so apply and to obtain such State license shall be and constitute a delinquent payment of the State license tax due, and such person, firm, or corporation to the remedies available and penalties imposed for the payment of such delinquent taxes.

License taxes payable to Commissioner or his deputy on or before June 1.

Failure to apply for license incurs penalties imposed by law.

(f) The taxes imposed and the rates specified in this article or schedule shall apply to the subjects taxed on and after the first day of June, one thousand nine hundred twenty-nine, and prior to said date the taxes imposed and the rates specified in the Revenue Act of one thousand nine hundred twenty-seven shall apply.

Act effective as of June 1, 1929; 1927 Act, prior thereto.

(g) It shall be the duty of a grantee, transferee, or purchaser of any business or property subject to the State license taxes imposed in this article to make diligent inquiry as to whether the State license tax has been paid, but when such business or property has been granted, sold, transferred, or conveyed to an innocent purchaser for value and without notice that the vendor owed or is liable for any of the State license taxes imposed under this article, such property, while in the possession of such innocent purchaser, shall not be subject to any lien for such State license taxes.

Duty of transferee to see that license tax on business transferred has been paid.

Innocent purchasers protected.

(h) All county or municipal taxes levied by the Board of County Commissioners of any county, or by the Board of Aldermen or other governing body of any municipality within this State, under the authority conferred in this act, shall be collected by the sheriff or tax collector of such county and by

Collection of license taxes by tax collectors of counties and municipalities.

the tax collector of such city, and the county or municipal license shall be issued by such officer.

Criminal liability for making false statements in application for license.

(i) Any person, firm, or corporation who shall wilfully make any false statement in an application for a license under any section of this article or schedule shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, which fine shall not be less than the amount of tax specified under such section, and shall be in addition to the amount of such tax.

Amusements.

SEC. 102. *Amusements.*

(1) *Theaters.*

Tax on theaters and opera houses.

Every person, firm, or corporation engaged in the business of operating a theater or opera house where public exhibitions or performances are given for compensation, shall apply for and obtain from the Commissioner of Revenue a State license for each room or hall so used for the privilege of engaging in such business, and shall pay the following tax per annum on each hall or room:

Tax graduated according to population.

In cities or towns of less than 1,500 population\$ 50
In cities or towns of 1,500 and less than 3,000 population ..\$100
In cities or towns of 3,000 and less than 5,000 population ..\$125
In cities or towns of 5,000 and less than 10,000 population \$185
In cities or towns of 10,000 and less than 15,000 population \$300
In cities or towns of 15,000 and less than 25,000 population \$425
In cities or towns of 25,000 population or more\$525

License to be posted in conspicuous place. No other license tax payable to State.

(a) Such State license shall be conspicuously posted in the main entrance of the vestibule of the room or hall, and companies or persons performing or exhibiting in such rooms or halls, licensed under this section, shall not be required to pay any other State license tax.

Counties may not levy license tax, but cities and towns may, not to exceed that of State.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Tax on amusement parks open to public.

(2) *Amusement Parks.*

Every person, firm, or corporation engaged in the business of operating a park, open to the public as a place of amusement, and in which there may be either a bowling alley, trained animal show, penny or nickle machine for exhibiting pictures, moving picture show, theatrical performance, or similar entertainment, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such amusement park, and shall pay for such license the following tax:

Graduated according to months.

State license for two months\$200.00
State license for four months\$400.00
State license for eight months\$600.00
State license for twelve months\$800.00

This subsection shall not apply to bathing beaches which are not operated for more than four months each year.

Not applicable to bathing beaches.

(a) The licensee shall have the privilege of doing any or all the things set out in this subsection; but the operation of a carnival, circus, or a show of any kind that moves from place to place shall not be allowed under the State license provided for in this section.

Section not applicable to carnivals, circuses, etc.

(b) Counties shall not levy a license tax on the business taxed under this subsection, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 103. *Amusements—Traveling Theatrical Companies, Etc.*

Every person, firm, or corporation engaged in the business of a traveling theatrical, traveling moving picture, and/or traveling vaudeville company, giving exhibitions or performances in any hall, tent, or other place not licensed under sections 102 or 104 of this article, whether on account of municipal ownership or otherwise, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of twenty-five (\$25.00) for each day or part of a day's exhibits or performances: *Provided*, that:

Tax on traveling theatrical companies.

(a) Artists exhibiting painting or statuary work of their own hands shall only pay two dollars (\$2.00) for such State license.

\$25 per day or fraction thereof.

Painting or statuary exhibited by makers, \$2.

(b) Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay for such State license twenty-five dollars (\$25.00) for the first day and a total of twenty-five dollars (\$25.00) for the next succeeding five days, or any part thereof, and \$30.00 per week or any part thereof thereafter.

Where admission is not more than 50c, including reserved seat, and remain in one place as much as one week, tax is \$25 first day, \$25 next five days, and \$30 per week thereafter.

(c) The owner of the hall, tent, or other place where such amusements are exhibited or performances held shall be liable for the tax.

Owner of place of exhibition liable for tax.

(d) In lieu of the State license tax, hereinbefore provided for in this section, such amusement companies, consisting of not more than ten performers, may apply for an annual State-wide license, and the same may be issued by the Commissioner of Revenue for the sum of three hundred dollars (\$300.00), shall be valid in any county of this State, and shall be in full payment of all State license taxes imposed in this section.

Annual license may be obtained for \$300.

Valid in any county of State.

(e) Any traveling organization which exhibits animals or conducts sideshows in connection with its exhibitions or performances shall not be taxed under this section, but shall be taxed as herein otherwise provided.

Section not applicable to animal or sideshow companies.

Application to be made in advance for State license.

Counties may not levy tax; cities and towns may, but not in excess of \$20 per week if company holds State-wide license.

Tax on moving pictures and vaudeville.

Graduated as to population.

Special tax where territory has been annexed to city of 25,000 or more.

Tax of \$100.

Counties may not tax; but cities and towns may up to one-half of State tax. Taxes under sections 102 and 104 not cumulative.

Tax on distribution of moving picture films.

State-wide, \$750.

(f) The owner, manager, or proprietor of any such amusement described in this section shall apply in advance to the Commissioner of Revenue for a State license for each county in which a performance is to be given.

(g) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State, and where such amusement company holds an annual State-wide license, a city or town shall not levy an amount in excess of twenty dollars (\$20.00) per week or part of a week.

SEC. 104. *Amusements—Moving Pictures or Vaudeville Shows.*

(a) Every person, firm, or corporation engaged in the business of moving pictures, or vaudeville exhibitions or performances, shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such State license, for each room, hall, or tent used, the following tax per annum:

In cities or towns of less than 1,500 population.....	\$ 50
In cities or towns of 1,500 and less than 3,000 population ..	\$100
In cities or towns of 3,000 and less than 5,000 population ..	\$125
In cities or towns of 5,000 and less than 10,000 population	\$175
In cities or towns of 10,000 and less than 15,000 population	\$275
In cities or towns of 15,000 and less than 25,000 population	\$375
In cities or towns of 25,000 population or over	\$425

(b) For any moving picture show operated more than two miles from the business center of any city of 25,000 population or over (for the purpose of this provision the term "business center" being defined as the intersection of the two principal business streets of the city), the territory in which such moving picture show is located having been annexed to such city subsequent to January 1, 1923, the license tax shall be one hundred dollars (\$100.00).

(c) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of that levied by the State. *Provided*, theaters paying tax under section 102 shall not be taxed under section 104.

SEC. 105. *Amusements—Manufacturing, Selling, Leasing and/or Distributing Moving Picture Films.*

Every person, firm or corporation engaged in the business of manufacturing, selling, or leasing, furnishing and/or distributing films to be used in moving pictures within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State and shall pay for such license a tax of \$750.00.

Counties, cities, and towns shall not levy a license tax on the business taxed under this section.

SEC. 106. *Amusements—Circuses, Menageries, Wild West, Dog and/or Pony Shows, etc.*

Every person, firm, or corporation engaged in the business of exhibiting performances, such as a circus, menagerie, Wild West show, dog and/or pony show, or any other show, exhibition or performance similar thereto, or not taxed in other sections of this article, shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and pay for such license the following tax for each day or part of a day:

(a) Such shows and/or exhibitions traveling on railroads and requiring transportation of:

Not more than two cars	\$ 25.00
Three to five cars, inclusive	\$ 40.00
Six to ten cars, inclusive	\$ 75.00
Eleven to twenty cars, inclusive	\$100.00
Twenty-one to thirty cars, inclusive	\$150.00
Thirty-one to fifty cars, inclusive	\$200.00
Over fifty cars	\$250.00

(b) Such shows and/or exhibitions traveling by automobiles, trucks, or other vehicles, other than railroad cars, and requiring transportation by:

Not over two vehicles	\$10.00
Three to five vehicles	\$15.00
Six to ten vehicles	\$20.00
Eleven to twenty vehicles	\$25.00
Twenty to thirty vehicles	\$35.00
Thirty to fifty vehicles	\$45.00
Over fifty vehicles, per vehicle in excess thereof	\$ 2.00

(c) Each sideshow, curiosity show, or other similar show, exhibiting on the same or contiguous lots with a circus, the tax shall be fifteen dollars (\$15.00) per day or part of a day.

(d) Every person, firm or corporation by whom any show or exhibition taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before entering this State for the purpose of such exhibitions or performances therein, a statement, under oath, setting out in detail such information as may be required by the Commissioner of Revenue, covering the places in the State where exhibitions or performances are to be given, the character of the exhibition, the mode of travel, the number of cars or other conveyances used in transferring such shows, and such other and further information as may be required. Upon receipt of such statement, the Commissioner of Revenue shall fix and determine the amount of State license tax which such per-

Counties, cities and towns may not tax.

Tax on circuses etc., where railroad transportation is used.

Tax for each day or part thereof graduated as to number of cars.

Where other than railroad transportation is used.

Tax graduated as to vehicles.

Each sideshow, \$15 per day.

Statement under oath to be filed with Commissioner by company not less than five days before entering State.

What Statement is to contain.

Determination of tax by Commissioner.

Notice to company as to amount of tax and also to county tax collectors.

Tax to be paid before exhibition.

Refund of tax in event of canceled performances.

Notice to be given of performance in each county.

Duty of sheriff to communicate with Commissioner as to advertised performances.

Deputies of Commissioners to attend to collection or tax where company has failed to give proper notice.

Additional license tax of \$1000 for each performance given in connection with annual fair.

Tax to be imposed even where performance is given for charitable, benevolent or educational purposes.

son, firm, or corporation is chargeable, shall endorse his finding upon such statement, and shall transmit a copy of such statement and findings to each such person, firm, or corporation to be charged, to the sheriff or tax collector of each county in which exhibitions or performances are to be given, and to the division deputy of the Commissioner of Revenue, with full and particular instructions as to the State license tax to be paid. Before giving any of the exhibitions or performances provided for in such statement, the person, firm, or corporation making such statement shall pay the Commissioner of Revenue the tax so fixed and determined. If one or more of such exhibitions or performances included in such statement and for which the tax has been paid shall be canceled, the Commissioner of Revenue may, upon proper application made to him, refund the tax for such canceled exhibitions or performances. Every such person, firm, or corporation shall give to the Commissioner of Revenue a notice of not less than five days before giving any of such exhibitions or performances in each county.

(e) The sheriff of each county in which such exhibitions or performances are advertised to be exhibited shall promptly communicate such information to the Commissioner of Revenue; and if the statement required in this section has not been filed as provided for herein, or not filed in time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties and the division deputy commissioner, the Commissioner of Revenue shall cause his division deputy to attend at one or more points in the State where such exhibitions or performances are advertised or expected to exhibit, for the purpose of securing such statement prescribed in this section, of fixing and determining the amount of State license tax with which such person, firm, or corporation is taxable, and to collect such tax or give proper instruction for the collection of such tax.

(f) Every such person, firm, or corporation by whom or which any such exhibition or performance described in this section is given in any county, city, or town, or within five miles thereof, wherein is held an annual agricultural fair, during the week of such annual agricultural fair, shall pay a State license of one thousand dollars (\$1,000.00) for each exhibition or performance, in addition to the license tax first levied in this section, to be assessed and collected by the Commissioner of Revenue or his duly authorized deputy.

(g) The provisions of this section, or any other section of this act, shall not be construed to allow, without the payment of the tax imposed in this section, any exhibition or performance described in this section for charitable, benevolent, educational, or any other purpose whatsoever by any person, firm, or corpor-

ation who is engaged in giving such exhibitions or performances, no matter what terms of contract may be entered into or under what auspices such exhibitions or performances are given. It being the intent and purpose of this section that every person, firm, or corporation who or which is engaged in the business of giving such exhibitions or performances, whether a part or all of the proceeds are for charitable, benevolent, educational, or other purposes or not, shall pay the State license tax imposed in this section.

(h) Every such person, firm, or corporation who shall give any of such exhibitions or performances mentioned in this section within this State, before the statement provided for has been filed with the Commissioner of Revenue, or before the State license tax has been paid, or which shall, after the filing of such statement, give any such exhibition or performance taxable at a higher rate than the exhibition or performance authorized by the Commissioner of Revenue upon the statement filed, shall pay a State license tax of fifty per cent greater than the tax hereinbefore prescribed, to be assessed and collected either by the Commissioner of Revenue or by his division deputy.

(i) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State, but shall not levy a parade tax.

Giving of any exhibition without rendering statement or paying tax imposes penalty of 50% additional.

Counties, cities and towns may levy tax; but not parade tax.

SEC. 107. *Amusements—Carnival Companies, Etc.*

Every person, firm, or corporation engaged in the business of a carnival company or a show of like kind, moving pictures and vaudeville shows, museums and menageries, merry-go-rounds, ferris wheels, riding devices, and other like amusements and enterprises, conducted for profit, under the same general management; or an aggregate of shows, amusements, eating places, riding devices, or any of them operating together on the same lot or contiguous lots or streets, traveling from place to place, whether owned and actually operated by separate persons, firms, or corporations or not, filling week-stand engagements, or giving week-stand exhibitions, under canvas or not, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or amusements, and shall pay for such license for each week, or part of a week, the following tax:

Tax on carnival companies, etc.

Consisting of not more than two distinct attractions, per week or part thereof	\$200.00
Consisting of more than two and not more than five distinct attractions, per week or part thereof.....	\$300.00
Consisting of more than five distinct attractions, per week or part thereof	\$400.00

Tax for week or fraction thereof graduated upon basis of number of attractions.

Tax on riding devices only. \$10 per week for each device.

Local acts prohibiting such shows not repealed.

State license tax to be refunded where performance is prohibited.

Performances not relieved of tax even where proceeds are for religious, charitable or educational purposes.

Consolidated Statutes 4944, not repealed. Counties, cities and towns may, levy tax.

Certain performances for charitable and other purposes exempt from tax.

Provided, that when a person, firm, or corporation exhibits only riding devices which are not a part of, nor used in connection with, any carnival company shall be taxed ten dollars (\$10.00) per week for each such riding device.

(a) This section shall not repeal any local act prohibiting any of the shows, exhibitions, or performances mentioned in this section, or to limit the authority of the board of county commissioners of any county, of the board of aldermen or other governing body of any city or town, in prohibiting such shows, exhibitions, or performances.

If the Commissioner of Revenue shall issue a State license for any such show, exhibition, or performance in any county or municipality having a local statute prohibiting the same, then the said State license shall not authorize such show, exhibition, or performance to be held in such county or municipality, but the Commissioner of Revenue shall refund, upon proper application, the tax paid for such State license.

(b) No person, firm, or corporation, nor any aggregation of same, giving such shows, exhibitions, or performances, shall be relieved from the payment of the tax levied in this or pursuant to this section or any part thereof, for the benefit of the State, by reason of the donation or appropriation of the whole or any part of the proceeds arising from such shows, exhibitions, or performances, to any religious, charitable, educational, or other cause whatsoever. It being the intent and purpose of this section that every person, firm, or corporation, or aggregation of same, who is engaged in the giving of such shows, exhibitions, performances, or amusements, whether the whole or a part of the proceeds are for charitable, benevolent, educational, or other purposes whatsoever, shall pay the State, license taxes provided for in this section.

(c) This section shall not repeal section 4944 of the Consolidated Statutes.

(d) Counties may levy and collect the same license tax as the State, and cities and towns may levy a license tax not in excess of the aggregate amount levied by State and county.

SEC. 108. *Amusements—Certain Exhibitions, performances, and Entertainments Exempt from License Tax.*

All exhibitions, performances and entertainments, except as in this article expressly mentioned as not exempt, given for the sole and exclusive benefit of religious, charitable, benevolent, or educational purposes, shall be exempt from State license tax: *Provided*, however, that when operas, chautauquas, star courses, or theatrical troupes, such as usually appear in licensed halls, tents, or theaters, are employed by or for charitable, religious, benevolent, or educational purposes, then the

State license tax shall be the same as that imposed on traveling theatrical companies performing in unlicensed rooms, halls, or tents.

SEC. 109. Attorneys at Law and Other Professions.

Every practicing attorney at law, practicing physician, veterinary surgeon, osteopath, chiropractor, chiropidist, dentist, oculist, optician, optometrist, any person practicing any professional art of healing for a fee or reward, civil engineer, electrical engineer, mining engineer, mechanical engineer, architect, and landscape architect, certified public accountant, public accountant other than certified public accountant, photographer, canvasser for any photographer, agent of a photographer in transmitting pictures or photographs to be copied, enlarged or colored (including all persons enumerated in this section employed by the State, county, municipality, a corporation, firm, or individual), shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business or profession, or the doing of the act named, and shall pay for such license twenty-five dollars (\$25.00).

Tax on attorneys and other professions, \$25.

(a) Only one-half of the tax levied in this section shall be collected from those persons whose receipts from the business or professions for the preceding year did not exceed one thousand dollars (\$1,000.00).

Only one-half tax to be collected where receipts for previous year did not exceed \$1000.

(b) Counties, cities, or towns shall not levy any license tax on the business or professions taxed under this section; and the State-wide license herein provided for shall privilege the licensee to engage in such business or profession in every county, city, or town in this State.

Counties, cities and towns may not levy tax. State license valid all over State.

SEC. 110. Real Estate Agents, Rent-Collecting Agents, Real Estate Loan Brokers.

Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in the business of selling or offering for sale, buying or offering to buy, negotiating the purchase, sale, or exchange of real estate; or who is engaged in the business of leasing or offering to lease, renting or offering to rent, or of collecting any rents as agent for another for compensation; or who is engaged in the business of soliciting and/or negotiating loans on real estate as agent for another for a commission, brokerage and/or other compensation, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of twenty-five dollars (\$25.00).

Tax on real estate agents and brokers, \$25.

(a) This section shall not apply to sales for foreclosure of liens or sales made by order of court.

Foreclosures excepted.

Counties may not levy tax, but cities and towns may.

Tax on real estate auction sales, \$50.

Additional tax of \$1 for each \$1000 of sales in any one day.

Verified statement of such sales.

Foreclosures excepted.

Failure to file such statement imposes fine and double tax.

Counties, cities and towns may levy tax.

Tax on wholesale and retail coal and coke dealer, \$75.

Tax on retail coal and coke dealer.

(b) No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 111. *Real Estate Auction Sales.*

(a) Every person, firm, or corporation engaged in the business of conducting auction sales of real estate for a profit or compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license a tax of fifty dollars (\$50.00).

(b) In addition to the annual State license tax of fifty dollars (\$50.00) levied in this section, such person, firm, or corporation shall pay to the Commissioner of Revenue one dollar (\$1.00) for each one thousand dollars (\$1,000.00) or fraction thereof of total gross sales made in any one day. The payment of said additional tax to be made to the Commissioner of Revenue on or before thirty (30) days succeeding the said sale or sales; and such payment shall be accompanied by a verified statement of each day's sales made subsequent to the previous report.

(c) This section shall not apply to sales for foreclosure of liens or sales made by order of court.

(d) Any such person, firm, or corporation failing, refusing, or neglecting to transmit such verified statement of sales on or before the date as provided for in subsection (a) of this section, and to pay the tax therein levied, shall be guilty of a misdemeanor, and in addition to double the tax due, shall be fined not less than one hundred dollars (\$100.00) and/or imprisoned in the discretion of the court.

(e) Counties, cities, and towns in which the auction sale is held may levy a license tax on the business taxed under this section not in excess of that levied by the State in subsection (a) of this section.

SEC. 112. *Coal and Coke Dealers.*

(a) Every person, firm, or corporation, either as agent or principal, engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall apply for and procure from the Revenue Commissioner a State license, and pay for such license the sum of seventy-five dollars (\$75.00).

Provided, that if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license tax provided in this section.

(b) Every person, firm, or corporation engaged in and conducting the business of selling coal or coke at retail shall apply for and procure from the Commissioner of Revenue a State license and shall pay for such license a tax for each city or

town in which such coal or coke is sold or delivered, as follows:
 In cities or towns of less than 2,500 population\$10.00
 In cities or towns of 2,500 and less than 10,000 population \$25.00
 In cities or towns of 10,000 population and over\$75.00

Tax graduated upon basis of population.

(c) No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 113. *Collecting Agencies.*

Every person, firm or corporation engaged in the business of collecting for a profit, claims, accounts, bills, notes, or other money obligations for others, and of rendering an account for same, shall be deemed a collection agency, and shall apply for and receive from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of fifty dollars (\$50.00).

Tax on collecting agencies, \$50.

(a) This section shall not apply to a regularly licensed practicing attorney at law.

Attorneys excepted.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 114. *Undertakers, Embalmers, and Retail Dealers in Coffins.*

Every person, firm, or corporation engaged in the business of burying and/or embalming the dead, or in the retail of coffins, shall apply for and procure from the Revenue Commissioner a State license for transacting such business within this date, and shall pay for such license the following tax:

Tax on undertakers, etc.

In cities or towns of less than 500 population\$ 10
 In cities or towns of 500 and less than 5,000 population ...\$ 25
 In cities or towns of 5,000 and less than 10,000 population \$ 40
 In cities or towns of 10,000 and less than 15,000 population \$ 50
 In cities or towns of 15,000 and less than 25,000 population \$ 75
 In cities or towns of 25,000 population or over\$100

Tax graduated upon basis of population.

1. This section shall not apply to a cabinet-maker (who is not an undertaker) who makes coffins to order.

Cabinet-makers excepted.

2. No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 115. *Dealers in Horses and Mules.*

(a) Any person, firm, or corporation engaged in the business of buying and selling horses and/or mules, and who continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of twenty-five (\$25.00), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional car-

Tax on horse and mule dealers, listing poll and property in State for last three years, \$25 for first carload and \$10 for each additional carload.

load purchased, an additional tax of ten dollars (\$10.00) per car shall be paid semiannually to the Commissioner of Revenue.

Dealers not so listing poll and property, \$100 for first carload and \$20 for each additional carload.

(b) Every person, firm, or corporation engaged in the business of buying and selling horses and/or mules, who or which has not continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of one hundred dollars (\$100.00), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased, an additional tax of twenty dollars (\$20.00) per car shall be paid semiannually to the Commissioner of Revenue.

Carload deemed 25 head.

(c) For the purpose of computing this tax, twenty-five horses and/or mules shall be considered a carload, and for cars containing more than this number, the tax shall be forty cents per head for such horses and/or mules purchased under subsection (a) of this section, and eighty cents per head for such horses and/or mules purchased under subsection (b) of this section.

Additional 40c per head over 25 under subsec. (a); 80c per head under subsec. (b).

Tax to apply to all purchases.

(d) The tax imposed in this section shall apply to all purchases by such dealers, whether shipped into this State by railroad or brought in otherwise.

Dealers required to keep complete record of all sales to be checked.

(e) Every person, firm, or corporation engaged in the business described in this section shall keep a full, true, and accurate record of all sales, invoices, and freight bills covering such purchases and sales of all horses and/or mules, until such sales, invoices, and freight bills have been checked by a deputy commissioner of revenue.

Separate license required for each place of business, but State-wide license obtainable for \$250.

(f) A separate license shall be required for each county and for each place in each county where a separate place of business is maintained: *Provided*, however, any such person, firm, or corporation engaging in such business described in this section in more than one place or county in this State may, upon the payment of two hundred and fifty dollars (\$250.00) to the Commissioner of Revenue, procure a State-wide license, good in any county of the State, and shall also pay the tax herein provided for each carload.

Additional tax for each carload.

Persons dealing in animals of their own raising within State excepted.

Failure to pay license constitutes misdemeanor.

(g) This section shall not apply to persons dealing solely and exclusively in horses and/or mules of their own raising, if such horses and/or mules were raised in this State.

(h) Any person, firm, or corporation required to procure from the Commissioner of Revenue a license under this section, who shall sell or offer for sale, by principal or agent, any horse and/or mule without having obtained such license, or shall fail, neglect, or refuse to pay the taxes specified in this section when due and payable, shall, in addition to other penalties imposed

by this act, be deemed guilty of misdemeanor, and upon conviction shall be fined one hundred dollars (\$100.00) and/or imprisoned not less than thirty days in the discretion of the court.

Punishment.

(i) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Counties, cities and towns may levy tax.

SEC. 116. *Phrenologists.*

Any person engaged in the practice of phrenology for compensation shall procure from the Commissioner of Revenue a State license for engaging in such practice, and shall pay for same a tax of one hundred dollars (\$100.00) for each county in which such person does business.

Tax on phrenologists, \$100 for each county.

Counties, cities, and towns may levy any license tax on the business taxed in this section.

Counties, cities and towns may levy tax.

SEC. 117. *Bicycle Dealers.*

Any person, firm, or corporation engaged in the business of buying and/or selling bicycles, supplies and accessories shall apply for and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay a tax for such license as follows:

Tax on bicycle dealers graduated upon basis of population.

In cities or towns of less than 10,000 population\$10

In cities or towns of 10,000 and less than 20,000 population \$20

In cities or towns of 20,000 population or more\$25

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 118. *Pawnbrokers.*

Every person, firm, or corporation engaged in and conducting the business of lending or advancing money or other things of value for a profit, and taking as a pledge for such loan specific articles of personal property, to be forfeited if payment is not made within a definite time, shall be deemed a pawnbroker, and shall pay for the privilege of transacting such business an annual license tax of two hundred and fifty dollars (\$250.00).

Definition of, and tax on, pawnbrokers, \$250.

(b) Before such pawnbroker shall receive any article or thing of value from any person or persons, on which a loan or advance is made, he shall issue a duplicate ticket, one to be delivered to the owner of said personal property and the other to be attached to the article, and said ticket shall have an identifying number on the one side together with the date at the expiration of which the pledger forfeits his rights to redeem, and on the other a full and complete copy of this subsection; but such pawnbroker may, after the pledger has forfeited his right to redeem the specific property pledged, sell the same at public auction, deducting from the proceeds of sale the money or fair value of the thing advanced, the interest accrued, and

Requirement as to issuing duplicate tickets.

Delivery of one to owner and attaching one with copy of this subsection to article.

Sale of article at public auction and payment of surplus to owner.

the cost of making sale, and shall pay the surplus remaining to the pledger.

Transaction of business without license made misdemeanor.

Punishment.

(c) Any person, firm, or corporation transacting the business of pawnbroker without a license as provided in this section, or violating any of the provisions of this section, shall be guilty of a misdemeanor and fined not less than fifty dollars (\$50.00), nor more than five hundred dollars (\$500.00).

Counties, cities and towns may levy tax.

(d) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 119. *Cash Registers, Adding Machines, Typewriters, Refrigerating Machines, Washing Machines, Etc.*

Tax on dealing in cash registers, typewriters, etc.

Every person, firm, or corporation engaged in the business of selling and/or delivering, either as agent or principal, any of the below enumerated articles, shall apply for and procure from the Revenue Commissioner a State license for the transaction of such business in this State, and shall pay for such license the following tax:

Tax dependent upon article sold.

For cash registers	\$100.00
For typewriters	\$ 50.00
For adding or bookkeeping machines	\$100.00
For billing machines	\$100.00
For check protectors or protectographs	\$ 25.00
For Kelvinators, Frigidaires, or other refrigerating machines	\$100.00
For lighting systems	\$ 50.00
For washing machines, mechanically or electrically operated	\$100.00
For burglar alarms	\$100.00
For automatic sprinklers	\$100.00

Wholesale dealers, \$400.

(a) Any wholesale distributor of any such articles shall pay an annual State-wide license tax of four hundred dollars (\$400.00), unless the territory of such wholesale distributor is limited to less than ten counties in this State, then the annual license taxes for such territory shall be two hundred dollars (\$200.00); and any agent or sub-distributor of any wholesale distributor or manufacturer who has paid the wholesale distributor's or manufacturer's license tax and any retail dealer when the wholesale distributor's tax has been paid as provided for in this subsection shall pay an annual license tax of twenty-five dollars (\$25.00).

Territory less than ten counties, \$200.
Agents of wholesaler, \$25.

If distributor, located outside State, fails to pay tax, agent in this State is liable therefor.

(b) If such distributor is located without the State and fails, neglects, or refuses to apply for and procure the State-wide license herein provided for, then and in that event the sub-dealer, sub-distributor, or any agent selling any of the articles enumerated in this section shall pay the annual State license tax first provided for in this section.

(c) No traveling representative of any person, firm, or corporation that has paid the manufacturer's or wholesale distributor's tax provided for in this section shall be required to have a duplicate license.

Traveling representatives not required to have duplicate license.

(d) Counties, cities, and towns may levy a license tax on the business taxed not in excess of one-half of the amount levied by the State.

Counties, cities and towns may levy tax.

SEC. 120. *Sewing Machines.*

(a) Every person, firm or corporation engaged in the business of selling sewing machines within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business and shall pay for such license a tax of two hundred and fifty dollars (\$250.00) per annum for each such make of machines sold or offered for sale.

Tax on sewing machine dealers, for each make of machine.

(b) In addition to the annual license tax imposed in subsection (a) of this section, such person, firm, or corporation engaged in the business taxed under this section shall pay a tax of one per cent on the total receipts during the preceding year from the sale, lease or exchange of sewing machines and/or accessories within the State, which said tax shall be paid to the Commissioner of Revenue at the time of, or just prior to, securing the annual license tax provided for in subsection (a) of this section.

Additional tax of 1% on receipts for preceding year.

(c) At the time of making application for the State-wide annual license provided for in subsection (a) of this section, the applicant shall submit to the Commissioner of Revenue a statement under oath, showing gross receipts of the applicant from the sale, lease, or exchange of sewing machines and/or accessories for the year next preceding the first day of June, in which such application is made. The Commissioner of Revenue may require an itemized statement and the production of the books and papers of such applicant, and make such investigation as he may deem proper, and after making such investigation and ascertaining the gross receipts from such sales, leases, and exchanges, shall collect the tax upon the gross receipts so found.

Companies required to submit annual statement showing gross receipts for preceding year.

Investigation by Commissioner.

(d) Any person, firm, or corporation obtaining a license under the foregoing sections may employ agents and secure a duplicate copy of such license for each such agent by paying a tax of \$10.00 to the Commissioner of Revenue. Each such duplicate license so issued shall contain the name of the agent to whom it is issued, shall not be transferable and shall license the licensee to sell or offer for sale only the sewing machine sold by the holder of the original license.

Duplicate license for each agent at \$10

Dealer who purchases machines from manufacturer who has paid license tax and tax on gross sales required to pay only tax for duplicate license.

Violation of section imposes double tax penalty.

Counties may levy tax of \$5 on each agent.

Cities and towns may not levy tax.

Definition of peddlers and license tax on

Tax graduated upon basis of method of travel.

Peddlers further defined.

Peddlers of medicines and toilet articles to pay tax of \$100 for each county in which sales are made.

(e) Any merchant or dealer who shall purchase sewing machines from a manufacturer or a dealer who has paid the license and gross sales tax provided for in this section may sell such sewing machines without paying a gross sales tax or the annual State-wide license tax provided for in sections (a) and (b), but shall procure the duplicate license provided for in section (d) of this section.

(f) Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties imposed in this act, pay an additional tax of double the State-wide annual license, the gross sales and the duplicate tax imposed in this section.

(g) No county shall levy a license tax on the business taxed under this section, except that the country may levy a license tax not in excess of five dollars (\$5.00) on each agent in a county who holds a duplicate license provided for in this section.

Cities and towns shall not levy a license tax on the business taxed under this section.

SEC. 121. *Peddlers.*

(a) Any person, firm, or corporation who or which shall carry from place to place any goods, wares or merchandise, and offer to sell or barter the same, or actually sells or barter the same to other than merchants, dealers, or those regularly engaged in the merchantile business, shall be deemed a peddler, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Peddler, on foot, for each county\$ 25.00

Peddler, with horse or other animal, and with or

without vehicle, each county, for each vehicle\$ 75.00

Peddler, with vehicle propelled by motor or other

mechanical power, for each county, for each vehicle ..\$100.00

(b) Every person, firm, or corporation who or which shall carry from place to place any goods, wares, or merchandise and offer to sell or barter the same, or who actually sells or barter the same, and who or whose employer has not paid property or ad valorem tax to any county in this State, shall be deemed a peddler, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the tax levied in subsection (a) of this section.

(c) Every person, firm, or corporation who or which shall carry from place to place, for sale or exchange, any patent, proprietary, or domestic medicines, salves, liniments or compounds of a similar kind, or any spices, extracts, or toilet articles, or articles of like kind, shall apply for in advance and

procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay for such license a tax of one hundred dollars (\$100.00) for each county in which such business shall be transacted or carried on.

(d) Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares or merchandise, bankrupt stock, or fire stock, not being a regular merchant in such county, shall apply for in advance and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay for such license a tax of one hundred dollars (\$100.00) in each county in which he shall conduct or carry on such business.

Itinerant salesmen taxed at \$100 for each county.

(e) All persons who do not keep a regular place of business, open at all times in regular business hours and at the same place, who are engaged in the business of offering for sale any goods, wares, or merchandise to other than merchants or dealers or those regularly engaged in mercantile business, and all persons who keep a regular place of business, open at all times in regular business hours and at the same place, but who, elsewhere than at such regular place of business, personally or through their agents, offer for sale or sell, and at the time of such offering for sale, deliver goods, wares, and merchandise to other than merchants, dealers, or those regularly engaged in the mercantile business, shall be taxed under this section.

Certain other merchants coming under provisions of section.

(f) The provisions of this section shall not apply to any person, firm, or corporation who sells or offers for sale books, periodicals, printed music, ice, coal, wood for fuel, fish, beef, mutton, pork, vegetables, fruits, bread, cakes, pies, products of the dairy or farm produced in this State, or articles of their own individual manufacture made in this State, but shall apply to medicines, drugs, or articles assembled, and to persons who are non-residents of the State.

Vendors of certain articles excepted.

(g) The Board of County Commissioners of any county in this State, upon proper application, may exempt from the provisions of this section Confederate soldiers, disabled veterans of the Spanish-American War, disabled soldiers of the World War, who have been bona fide residents of this State for twelve or more months continuously or who entered the service from this State, and the blind who have been bona fide residents of this State for twelve or more months continuously; and when so exempted, the Board of County Commissioners shall furnish such person or persons with a certificate of such exemption, shall immediately notify the Commissioner of Revenue of such exemption, with the name and address of the per-

Counties may except certain soldiers and blind persons.

Such persons to be furnished with certificate of exemption and Commissioner notified.

Issuance of
State-wide
license.

Counties, cities
and towns may
tax.

Tax for unincor-
porated villages.

May not tax
persons exempt;
wholesale
drummers ex-
cepted.

Tax on contrac-
tors and
construction
companies, \$100
at time of
submitting bid.

Where cost of
construction
exceeds \$10,000.

Additional tax
to be levied.

Based upon
estimated cost.

son so exempted, and the Commissioner of Revenue shall issue a State-wide license to such person or persons, without charge, for the privilege of practicing the business.

(h) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State. But the Board of County Commissioners of any county may levy a license tax on the business taxed in this section not in excess of that levied by the State for each unincorporated town or village in the county with a population of one thousand or more within a radius of one mile in which such business is engaged in.

No county, city, or town shall levy any license tax under this section upon the persons so exempted in this section, nor upon drummers selling by wholesale.

SEC. 122. *Contractors and construction companies.*

(a) Every person, firm, or corporation who, for a fixed price, commission, fee, or wage, offers or bids to construct any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structure, or any part thereof, the cost of which exceeds the sum of ten thousand dollars (\$10,000), shall apply for and obtain from the Commissioner of Revenue an annual State-wide license and shall pay for such license a tax of one hundred dollars (\$100.00) at the time of or prior to offering or submitting any bid on any of the above enumerated projects.

(b) In addition to the tax levied in subsection (a) of this section, every person, firm, or corporation who, for a fixed price, commission, fee, or wage, undertakes or executes a contract for the construction, or who superintends the construction of any of the above enumerated projects, shall before or at the time of entering into such projects and/or before undertaking the construction or superintending of such contract, apply for and procure from the Commissioner of Revenue a State-wide license, and shall pay for such license the following tax:

When the total contract price or estimated cost of such project is over:

\$ 10,000 and not more than \$ 50,000.....	\$ 100.00
\$ 50,000 and not more than \$ 100,000.....	250.00
\$ 100,000 and not more than \$ 250,000.....	350.00
\$ 250,000 and not more than \$ 500,000.....	600.00
\$ 500,000 and not more than \$ 750,000.....	800.00
\$ 750,000 and not more than \$1,000,000.....	1,000.00
\$1,000,000	1,250.00

(c) The application for license under subsection (b) of this section shall be made to the Commissioner of Revenue and shall be accompanied by the affidavit of the applicant, stating the contract price, if known, and if the contract price is not known, his estimate of the entire cost of the said improvement or structure, and if the applicant proposes to construct only a part of said improvement or structure, the contract price, if known, or his estimated cost of the part of the project he proposes to superintend or construct.

Definition of mercantile accompanied by affidavit as to contract price or estimate of cost.

In the event the construction of any of the above-mentioned improvements or structures shall be divided and let under two or more contracts to the same person, firm or corporation, the several contracts shall be considered as one contract for the purpose of this act, and the Commissioner of Revenue shall collect from such person, firm, or corporation the license tax herein imposed as if only one contract had been entered into for the entire improvement or structure.

Where two or more contracts are let on same project, tax levied as if one contract.

(d) In the event any person, firm, or corporation has procured a license in one of the lower classes provided for in subsection (b) of this section, and constructs or undertakes to construct or to superintend any of the above-mentioned improvements or structures or parts thereof, the completed cost of which is greater than that covered by the license already secured, application shall be made to the Commissioner of Revenue accompanied by the license certificate held by the applicant, which shall be surrendered to the Commissioner of Revenue, and upon paying the difference between the cost of the license surrendered and the price of the license applied for, the Commissioner of Revenue shall issue to the applicant the annual State-wide license applied for, showing thereon that it was issued on the surrender of the former license, and payment of the additional tax.

Issuance of new license where cost exceeds that previously estimated.

Payment of difference in tax.

(e) No employee or subcontractor of any person, firm, or corporation, who or which has paid the tax herein provided for, shall be required to pay the license tax provided for in this section while so employed by such person, firm, or corporation.

Not tax on employee or subcontractor of one who has paid tax.

(f) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax as a fee for a builder's permit or otherwise not in excess of ten dollars (\$10.00) when the license provided for under this section has been paid; provided that this subsection shall not be construed to prevent the collection of building, electrical, and plumbing inspection charges by municipalities to cover the actual cost of said inspections.

Counties may not tax, but cities and towns may levy builder's permit of \$10 and also inspection charges.

SEC. 123. *Mercantile Agencies.*

Definition of
mercantile
agencies and tax
of \$250.

Every person, firm, or corporation engaged in the regular business of reporting the financial standing of persons, firms, or corporations for compensation shall be deemed a mercantile agency, and shall apply for and procure from the Commissioner of Revenue a State-wide license for the privilege of transacting such business within this State, and shall pay for such license a tax of two hundred and fifty dollars (\$250.00), the said tax to be paid by the principal office in the State, and if no such principal office in this State, then by the agent of such mercantile agency operating in this State.

Representative
of such agency
not paying tax
guilty of
misdemeanor.

(a) Any person representing any mercantile agency, which has failed to pay the license tax provided for in this section, shall be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

Counties, cities
and towns may
not tax.

(b) Counties, cities, or towns shall not levy any license tax under this section.

Tax on gypsies
and fortune
tellers, \$500 for
each county in
which they
operate.

SEC. 124. *Gypsies and fortune tellers.*

(a) Every company of gypsies or strolling bands of persons, living in wagons, tents, or otherwise, who or any of whom trade horses, mules, or other thing of value or receive reward for telling or pretending to tell fortunes, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of transacting such things, and shall pay for such license a tax of five hundred dollars (\$500.00) in each county in which they offer to trade horses, mules, or other things of value, or to practice the telling of fortunes or any of their crafts. The amount of such license tax shall be recoverable out of any property belonging to any of such company.

Tax recoverable
out of property.

Fortune tellers
taxed \$200 per
county.

(b) Any person or persons, other than those mentioned in subsection (a) of this section, receiving rewards for pretending to tell and/or telling fortunes, practicing the art of palmistry, clairvoyance and other crafts of a similar kind, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of practicing such arts or crafts, and shall pay for such license a tax of two hundred dollars (\$200.00) for each county in which they offer to practice their profession or craft.

Counties, cities
and towns may
levy tax.

(c) Any county, city, or town may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 125. *Lightning-rod agents.*

Lightning rods
must be
approved by
Commissioner
before sale; tax
on agents, \$50.

(a) No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning

rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be fifty dollars.

(b) Upon written notice from any manufacturer or dealer licensed under the preceding subsection of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be fifty dollars.

(c) Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars (\$10.00) for each such county. Upon filing application for license of such local agent on a prescribed form and paying a fee of three dollars (\$3.00) for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such applicant is of good repute and moral character, and is a suitable person to act in such capacity, issue him a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

(d) Each general agent shall submit to the Insurance Commissioner semi-annually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (.80) cents on each one hundred dollars (\$100.00), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

(e) No county, city, or town shall levy a license or privilege tax exceeding twenty dollars (\$20.00) on any dealer having a general office or selling from a receiving point.

(f) Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

(g) Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner, or otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200.00) and/or six months' imprisonment for each offense.

Tax on general agent of manufacturer or dealer already licensed, \$50

Local agents may be appointed upon payment of \$10 for each county.

Tax of \$3 for each agent.

Semi-annual report by general agents as to gross sales required.

Tax of 80c on \$100 of sales to be collected in addition to above taxes.

Counties, cities and towns may levy tax of \$20 on general agents.

License non-transferable and revocable for good cause.

Agents must exhibit license upon proper demand.

Violation of section made misdemeanor.

SEC. 126. *Hotels.*

Tax on hotels and boarding houses.

Every person, firm, or corporation engaged in the operation of any hotel or boarding house in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

American plan, tax graduated upon basis of room rates.

(a) For hotels or boarding houses operating on the American plan for rooms in which rates per day are:

Per Room

One dollar and less than two dollars.....	\$.25
Two dollars and less than three dollars.....	.50
Three dollars and less than four dollars and fifty cents....	1.00
Four dollars and fifty cents and less than six dollars.....	2.50
Six dollars and less than seven dollars and fifty cents....	3.00
Seven dollars and fifty cents and less than fifteen dollars..	4.00
Over fifteen dollars.....	5.00

European plan, tax graduated upon basis of room rates.

(b) For hotels or boarding houses operating on the European plan for rooms in which the rates per day are:

Per Room

One dollar and less than two dollars.....	\$.50
Two dollars and less than three dollars.....	1.50
Three dollars and less than four dollars and fifty cents....	3.00
Four dollars and fifty cents and less than six dollars.....	4.00
Six dollars and less than seven dollars and fifty cents....	5.00
Seven dollars and fifty cents and less than ten dollars....	6.00
Over ten dollars.....	7.00

Certain rooms excepted.

(c) The office, dining-room, one parlor, kitchen, and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.

Certain resort hotels taxable at half of regular rate.

(d) Only one-half of the tax levied in this section shall be levied or collected from resort hotels and boarding houses which are open for only six months or less in the year.

Boarding houses charging less than \$12 per week excepted.

(e) The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.

Counties may not tax, but cities and towns may.

(f) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the amount levied by the State.

SEC. 127. *Restaurants.*

Tax on restaurants.

Every person, firm, or corporation engaged in the business of operating a restaurant, cafe, cafeteria, hotel with dining service on the European plan, drug store, or other place where prepared food is sold, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Such places with chairs, stools, or benches—

For less than ten persons.....	\$ 5.00
For ten and less than twenty-five persons.....	10.00
For twenty-five and less than fifty persons.....	20.00
For fifty and less than seventy-five persons.....	30.00
For seventy-five and less than one hundred persons.....	50.00
For one hundred or more persons.....	75.00

Tax graduated upon number of persons accommodated.

(a) All other stands or places where prepared food is sold as a business, and drug stores, service stations, and other stands or places where prepared sandwiches only are served shall pay a tax of \$5.00.

Tax on other places where food is sold, \$5.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 128. *Cotton compresses.*

Every person, firm, or corporation engaged in the business of compressing cotton shall pay an annual license tax of two hundred and fifty dollars (\$250.00) on each and every compress.

Tax on cotton compresses, \$250 each.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 129. *Billiard and pool tables, and bowling alleys.*

Every person, firm, or corporation who shall rent, maintain, or own a building wherein there is a table or tables at which billiards or pool is played, or bowling alley or alleys of like kind, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such business, and shall pay for such license a tax of twenty-five dollars (\$25.00) for each table or alley kept or operated.

Tax on billiard and pool tables and bowling alleys, \$25 for each table or alley.

(a) This section shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations, and Young Women's Christian Associations.

Certain fraternal organizations excepted.

(b) The Commissioner of Revenue shall not issue a license under this section to any person, firm, or corporation to maintain a billiard or pool table or bowling alley outside of the corporate limits of incorporated cities or towns, except with the approval of the Board of County Commissioners of the county for which the application is made, and all applications for such licenses are hereby required to be filed with such Board of County Commissioners at least seven days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or if no newspaper is published in such county, then posted at the courthouse door and three other public and conspicuous places

County commissioners to approve establishment of, outside incorporated cities or towns.

Filing of applications for license with county commissioners. Publication of notice.

in the community where the license is to be exercised for two weeks prior to the action of the Board of County Commissioners thereon.

Governing boards of cities and towns may at any time prohibit, notwithstanding issuance of license.

(c) If the Commissioner of Revenue shall have issued any such State license to any person, firm, or corporation to operate any billiard or pool tables, bowling alley or alleys in any city or town, the Board of Aldermen or other governing body of such city or town shall have the right at any time, and notwithstanding the issuance of such State license, to prohibit any billiard or pool tables, bowling alleys or alleys of like kind within its limits, unless otherwise provided in its charter; and in the event any city or town shall exercise the right to prohibit the keeping and operation of such billiard or pool tables, bowling alleys or alleys of like kind, the Commissioner of Revenue shall refund the proportion of the tax thereof during the time which the right is not allowed to be exercised bears to the time for which the tax is paid.

Commissioner to refund license taxes in such cases.

Counties may levy tax outside of incorporated cities and towns; cities and towns may if within corporation.

(d) Counties may levy a license tax on the business taxed under this section upon such billiard or pool tables, bowling alleys as are located outside of incorporated cities or towns, and cities and towns may levy a license tax upon such as are within the city limits, but in neither case shall the license tax so levied be in excess of twice the tax levied by the State.

SEC. 130. *Slot machines and slot locks.*

Tax on slot machines and slot locks.

Every person, firm, or corporation engaged in operating within this State any slot machines wherein is kept any article to be purchased by depositing any coin or thing of value and for which may be had any article of merchandise, or any machine wherein may be seen any picture or heard any music by depositing therein coin or thing of value, or any slot weighing machine, or any machine for making stencils by the use of contrivances operated by depositing in the machine any coin or thing of value, or any lock operated by slot wherein money or thing of value is to be deposited, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating each and every such machine, and shall pay for the same for each county where set up and operated the following tax:

Tax graduated upon amount to be deposited in slot.

Any such machine that requires a deposit of not more than one cent.....	\$ 2.50
More than one cent and not more than five cents.....	5.00
More than five cents and not more than ten cents.....	10.00
More than ten cents and not more than twenty cents....	20.00
More than twenty cents.....	30.00

Retail merchants owning own machines and slot for penny drinking cups excepted.

(a) This section shall not apply to machines owned and operated by any retail merchant in his own place of business for delivering merchandise of the market value of the coin de-

posited; nor shall it apply to slot machines from which drinking cups are delivered at not more than one cent per cup.

(b) Upon application being made for a license to operate any machine or apparatus under this section, the Commissioner of Revenue is hereby authorized to presume that the operation of such machine or apparatus is lawful, and when a State license has been issued for the operation thereof, the sum paid for such State license shall not be refunded, notwithstanding that the operation of such machine or apparatus shall afterwards be prohibited.

(c) Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Presumption that operation of machine is lawful.

No tax refund if machine is afterwards found to be unlawful

Counties may not levy tax, but cities and towns may.

SEC. 131. *Bagatelle tables, merry-go-rounds, etc.*

(a) Every person, firm, or corporation that is engaged in the operation of a bagatelle tables, merry-go-round or other riding devices, hobby horse, switch-back railway, shooting gallery, swimming pool, skating rink, other amusement devices of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement and exercise), at a permanent location, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such objects of amusement, and shall pay for each such subject enumerated the following tax:

In cities or towns of less than 10,000 population.....	\$10.00
In cities or towns of 10,000 population and over.....	20.00

Tax on bagatelle tables or other riding devices at permanent place, except for private enjoyment.

Tax graduated upon basis of population.

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Counties, cities and towns may levy tax.

SEC. 132. *Security Dealers.*

(a) Every person, firm, or corporation who or which is engaged in the business of dealing in securities as defined in "An act to provide laws governing the sale of stock, bonds, and other securities in the State of North Carolina," etc., or who or which maintains a place for or engaged in the business of buying and/or selling shares of stock in any corporation, bonds, or any other securities on commission or brokerage, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Tax on security dealers.

In cities or towns of less than 5,000 population.....	\$ 25.00
In cities or towns of 5,000 and less than 10,000 population	50.00
In cities or towns of 10,000 and less than 15,000 population	100.00
In cities or towns of 15,000 population and above.....	200.00

Tax graduated upon basis of population.

Same tax collectible for each place of business in State.

Foreign dealers having an agent in this State required to pay license.

Tax on leased wire or tickers graduated upon basis of population.

Counties may not levy tax, cities and towns may.

Tax on cotton buyers and commission merchants, \$50.

Tax on leased wire or ticker.

Tax graduated upon basis of population.

(b) Every dealer, as defined herein, other than banks and trust companies, who shall maintain in the State of North Carolina more than one office for dealing in securities, as hereinbefore defined, shall apply for and procure from the Commissioner of Revenue a license for the privilege of transacting such business at each such office, and shall pay for such license the same tax as hereinbefore fixed.

(c) Every foreign dealer, as dealer is hereinbefore defined, who shall maintain an office in this State, or have a salesman in this State, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay for such license the tax hereinbefore imposed.

(d) If such person, firm, or corporation described in subsection (a) of this section maintains and/or operates a leased or private wire and/or ticker service in connection with such business the annual license tax shall be as follows:

In cities and towns of less than 10,000 population	\$ 150.00
In cities and towns of 10,000 and less than 15,000 population	300.00
In cities and towns of 15,000 and less than 25,000 population	600.00
In cities and towns of 25,000 or more population	1,000.00

(e) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy license tax not in excess of fifty dollars (\$50.00).

SEC. 133. *Cotton Buyers and Sellers on Commission.*

(1) Every person, firm or corporation who or which engages in the business of buying and/or selling on commission any cotton, grain, provisions or other commodities, either for actual spot, or instant delivery, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State, and shall pay for such license a tax of \$50.00.

(2) Every person, firm, or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual, spot, instant or future delivery, and also maintains and/or operates a private or leased wire and/or ticker service in connection with such business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State and shall pay for such license the following tax:

In cities and towns of less than 10,000 population	\$100
In cities and towns of 10,000 and less than 15,000 population	\$200
In cities and towns of 15,000 and less than 25,000 population	\$400
In cities and towns of 25,000 population or more	\$600

(3) Every person, firm, or corporation, domestic or foreign, who or which is engaged in the business of selling any cotton, either for actual, spot, instant, or future delivery, in excess of 5,000 bales per annum, shall be deemed to be a cotton merchant, shall apply for and obtain from the Commissioner of Revenue a State-wide license for each office or agency maintained in this State for the sale of cotton and shall pay for each such license the following tax:

Definition of cotton buyer and tax on.

In cities and towns of less than 10,000 population.....\$ 50
 In cities and towns of 10,000 and less than 15,000 population\$100
 In cities and towns of 15,000 and less than 25,000 population\$200
 In cities and towns of 25,000 population and over\$300

Tax graduated upon basis of population.

(4) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars (\$50.00).

Counties may not levy tax, but cities and towns may.

SEC. 134. *Manufacturers, Producers, Bottlers, and Distributors of Soft Drinks.*

(a) Every person, firm, corporation, or association manufacturing, producing, bottling and/or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger ale, grape and other fruit juices or imitations thereof, carbonated, or malted beverages and like preparations, commonly known as soft drinks, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of doing business in the State and shall pay for such license the following tax for each place of business:

Tax on bottlers of soft drinks and distributors thereof.

Tax graduated upon basis of equipment.

LOW-PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above-named beverages is a:

36 spouts, or greater capacity, low-pressure filler\$600
 32 and less than 36 spouts, low-pressure filler\$500
 24 and less than 32 spouts, low-pressure filler\$450
 18 and less than 24 spouts, low-pressure filler\$350
 12 and less than 18 spouts, low-pressure filler\$250

Graduated tax upon low-pressure equipment.

HIGH-PRESSURE EQUIPMENT

Where the machine or the equipment unit used in the manufacture of the above-named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other high-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute, \$600.00.

Tax on high-pressure equipment.

Over 60 bottles per minute, \$600.

Royal (4-head), Adriance (2-head), Shields (2-head) (full equipment having manufacturer's rating capacity of over fifty and less than sixty bottles per minute, \$500.00.

50 to 60 bottles, \$500.

Royal (4-head), Adriance (2-head), Shields (2-head) (full automatic), or other high-pressure equipment having manu-

40 to 50 bottles, \$450. manufacturer's rating capacity of more than forty and less than fifty bottles per minute, \$450.00.

24 to 40 bottles, \$150. Dixie (automatic), Shields (2-head hand feed), Adriance (1-head), Calleson (1-head), Senior (high-pressure), Junior (high-pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute, \$150.00.

Less than 24 bottles, \$100. Single-head Shields, Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines, \$100.00.

Bottling plants not mentioned. *Provided*, that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated: *Provided, further*, that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit, then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.

Wholesalers of bottled beverages. (b) Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in subsection (a) of this section shall pay an annual license tax for the privilege of doing business in this State, as follows:

In cities or towns of 30,000 inhabitants or more	\$350.00
In cities or towns of 20,000 inhabitants and less than 30,000 inhabitants	\$300.00
In cities or towns of 10,000 inhabitants and less than 20,000 inhabitants	\$250.00
In cities or towns of 5,000 inhabitants and less than 10,000 inhabitants	\$200.00
In cities or towns of 2,500 inhabitants and less than 5,000 inhabitants	\$150.00
In rural districts and towns of less than 2,500 inhabitants	\$100.00

Not applicable where tax on equipment units has been paid. *Provided*, that where the tax levied under subsection (a) of this section has been paid on any of the articles, machines, or equipment units enumerated therein, the tax levied under this subsection shall not apply.

Tax on distributors of drinks bottled within State one-half of subsec. (b). (c) Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages manufactured or bottled within the State but outside of the county in which such cereal or carbonated beverages are manufactured or bottled shall pay one-half of the annual license tax for the privilege

of doing business in this State provided for in subsection (b) of this section.

(d) Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages manufactured or bottled outside of the State shall pay the annual license tax for the privilege of doing business in the State provided in subsection (b) of this section.

Those bottled outside of State, same tax as subsec. (b).

(e) Each truck, automobile, or other vehicle coming into this State from another State, and selling and/or delivering carbonated beverages manufactured outside of this State, shall pay an annual license tax, for the privilege of doing business in this State, in the sum of one hundred dollars (\$100.00) per truck, automobile, or vehicle. The license secured from the State under this section shall be posted in the cab of the truck, automobile, or vehicle.

Tax on each vehicle coming into State from another State to deliver bottles, \$100 for each vehicle.

License to be posted in vehicle.

(f) No county shall levy a tax on any business taxed under the provisions of this section, nor shall any city or town in which any person, firm, corporation, or association taxed hereunder has its principal place of business levy and collect more than one-fourth of the State tax levied under this section; nor shall any tax be levied or collected by any county, city, or town on account of the delivery of the products, beverages, or articles enumerated in subsection (a) or (b) or (c) or (d) of this section when a tax has been paid under subsection (a) or (b) or (c) or (d) of this section.

Counties may not tax, but cities and towns may under certain circumstances.

(g) Any person, firm, or corporation who shall engage in any business under this section without securing a license as provided for herein, and without paying the tax due or to become due under this section, as provided herein, shall be subject to a penalty of one thousand dollars (\$1,000.00), to be collected by the Commissioner of Revenue in an action brought in the Superior Court of Wake County, in addition to other penalties prescribed by statute, and shall be guilty of a misdemeanor and be fined and/or imprisoned in the discretion of the court.

Engaging in business without license incurs penalty of \$1000 and prosecution for misdemeanor.

SEC. 135. *Packing Houses.*

Every person, firm, or corporation engaged in or operating a meat packing house in this State, and every wholesale dealer in meat packing house products, who owns, leases, or rents and operates a cold storage warehouse in connection with such wholesale business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business in this State, and shall pay for such license the sum of one hundred and fifty dollars (\$150.00) for each county in which is located such a packing house or a cold storage warehouse, and for each such packing house or cold storage warehouse.

Tax on wholesale packers, \$150 for each county and for each packing house or cold storage warehouse.

Counties, cities
and towns may
levy tax.

Counties, cities, or towns may levy a license tax on the business taxed in this section not in excess of that levied by the State.

SEC. 136. *Newspaper Contests.*

Tax on news-
paper contests.

Every person, firm, or corporation that conducts contests and offers a prize, prizes, or other compensation to obtain subscriptions to newspapers, magazines, or other periodicals in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such contests, and shall pay for such license the following tax for each such contest:

Tax graduated
upon frequency
of issues.

Monthly, weekly, semi-weekly newspaper, magazine,
or other periodical\$100.00
Daily newspaper or other daily periodical\$200.00

Counties, cities
and towns may
not levy tax.

Counties, cities, or towns shall not levy any license tax under this section.

SEC. 137. *Persons, Firms, or Corporations Selling Certain Oils.*

Tax on oils,
gasoline, etc.
\$2.50.

(a) Every person, firm, or corporation engaged in the business of selling illuminating or lubricating oil or greases, or benzine, naphtha, gasoline, or other products of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for the same a tax of two dollars and fifty cents (\$2.50).

Additional tax
of 5% of total
gross annual
sales in excess
of \$5000.

(b) In addition to the tax herein levied under sub-section (a) of this section, such person, firm, or corporation shall pay to the Commissioner of Revenue, on or before the first day of July of each year an annual additional license tax equal to five per cent of the total gross sales for the preceding year or part of the year that the business is so conducted or the privilege so exercised, when the total gross sales of such commodities exceed five thousand dollars (\$5,000.00), or pro rata for a part of the year.

Report of total
gross sales to
be returned to
Commissioner.

(c) The amount of such total gross sales shall be returned to the Commissioner of Revenue on or before the date specified in subsection (b) of this section by such person, firm, or corporation, verified by the oath of the person making the return, upon such forms and in such detail as may be required by the Commissioner of Revenue.

Verified.

Counties may
not levy tax,
but cities and
towns may upon
basis of
population.

(d) Counties shall not levy any license tax on the business taxed under this section; but cities or towns in which there is located an agency, station, or warehouse for the distribution or sale of such commodities enumerated in this section may levy the following license tax:

In incorporated towns and cities of less than 10,000
population\$25.00

In cities and towns of 10,000 population and over\$50.00

(e) Any person, firm, or corporation subject to this license tax, and doing business in this State without having paid such license tax, shall be fined one thousand dollars (\$1,000.00) and in addition thereto double the tax imposed by this section.

Engaging in business without license incurs penalty of \$1000 and double tax.

(f) No license or privilege tax, other than the license tax permitted in this section to cities or towns, shall be levied or collected for the privilege of engaging in or doing the business named in this section from any person, firm, or corporation paying the inspection fees and charges provided for under article fourteen of chapter eighty-four of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto, except license taxes levied in section one hundred and fifty-three of this article.

Usual inspection charges may be collected, but no other taxes to be levied than herein allowed.

SEC. 138. *Building and Loan Associations.*

Every building and loan association, domestic or foreign, operating on a mutual or coöperative basis for the purpose of making loans to its members only and of enabling its members to acquire real estate, make improvements thereon, and remove incumbrances therefrom by the payment of money in periodical installments or principal sums and for the accumulation of a fund to be returned to members who do not obtain advances for such purposes, shall pay to the Insurance Commissioner on or before the first day of March of each year the following annual license tax for the privilege of doing business in the State.

Tax on building and loan associations.

(a) A tax of eight (8) cents on each one hundred dollars (\$100.00) of actual book value of shares of stock issued and outstanding on the thirty-first day of December of the preceding year as shown by reports of such association to the Insurance Commissioner and approved by such Insurance Commissioner.

Tax of 8c on \$100 of book value of shares as of December 31 of last year.

Reports to Commissioner.

(b) Counties, cities, and towns may each levy a license tax on the business taxed in this section not in excess of two (2) cents on each one hundred dollars (\$100.00) of actual book value of shares of stock as defined in subsection (a).

Counties, cities and towns may levy tax not exceeding 2c per \$100.

SEC. 139. *Pressing Clubs, Dry Cleaning Plants, and Hat Blockers.*

Every person, firm, or corporation engaged in the business of pressing and/or dry cleaning any articles of clothing, reshaping, cleaning, and/or reblocking any hats shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and pay for same the following tax:

Tax on pressing clubs, dry cleaners and hat blockers.

In cities or towns of less than 10,000 population—

Where not more than three persons are employed\$10.00

Where more than three persons are employed\$20.00

Tax graduated upon basis of number of employees and population.

In cities and towns of 10,000 population and over—

Where not more than three persons are employed\$20.00

Where more than three persons are employed\$40.00

College students
excepted.

(a) This section shall not apply to any bona fide student of any college or university in this State operating such pressing or dry cleaning business at such college or university during the school term of such college or university.

Counties may
not levy tax,
but cities and
towns may.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 140. *Barber Shops.*

Tax on barber
shops and beauty
parlors gradu-
ated upon basis
of chairs and
operators.

Every person, firm, or corporation engaged in the business of conducting a barber shop, beauty shop or parlor, or other shop of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

For each barber chair maintained in a barber shop\$2.00

For each operator in such beauty shop, parlor, or

other shop of like kind in any office, hotel, or other

place\$5.00

Counties may
not levy tax,
but cities and
towns may.

Counties shall not levy a license tax under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 141. *Shoeshine Parlors.*

Tax on shoeshine
parlors gradu-
ated upon basis
of chairs and
operators.

Every person, firm, or corporation who or which maintains or operates a place of business wherein is operated a shoeshine parlor, stand, or chair or other device shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Where the number of chairs or operators are not

more than two\$ 5.00

Where the number of chairs or operators are more

than two and less than six\$10.00

Where the number of chairs or operators are six and

less than ten\$20.00

Where the number of chairs or operators are ten or more \$30.00

Counties may
not levy tax,
but cities and
towns may.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 142. *Tobacco Warehouses.*

Tax on tobacco
warehouses.

Every person, firm, or corporation engaged in the business of operating a warehouse for the sale of leaf tobacco upon commission shall, on or before the first day of June of each year, apply for and obtain from the Commissioner of Revenue a State license for the privilege of operating such warehouse for the

next ensuing year, and shall pay for such license the following tax:

For a warehouse in which was sold during the preceding year ending the first day of June—

Less than 1,000,000 pounds	\$ 25.00
1,000,000 pounds and less than 2,000,000 pounds	\$ 50.00
2,000,000 pounds and less than 3,000,000 pounds	\$150.00
3,000,000 pounds and less than 4,000,000 pounds	\$200.00
4,000,000 pounds and less than 5,000,000 pounds	\$300.00
5,000,000 pounds and over	\$500.00

(a) Where such person, firm, or corporation was not engaged in the operation of such warehouse in this State for the fiscal year, or any part thereof, ending the thirty-first day of May of the then current year, or such warehouse was not operated during the said period or any part thereof, and such warehouse is to be operated (whether new or old) for the fiscal year, the person, firm, or corporation owning or proposing to operate such warehouse shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of operating such warehouse, and shall pay for such license a tax as follows:

For warehouses having a floor space of less than 15,000 square feet	\$ 50.00
For warehouses having a floor space of 15,000 and less than 25,000 square feet	\$100.00
For warehouses having a floor space of 25,000 square feet and above	\$200.00

(b) The Commissioner of Agriculture shall certify to the Commissioner of Revenue, on or before the first day of June of each year, the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds of leaf tobacco sold by such person, firm, or corporation in each warehouse for the preceding year, ending on the first day of June of the current year.

(c) The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which the owner or operator thereof shall have failed to make a report of the leaf tobacco sold in such warehouse during the preceding year, ending the first day of June of the current year, and such solicitor shall prosecute any such person, firm, or corporation under the provisions of this section.

(d) In computing the amounts of leaf tobacco sold in any warehouse for the purposes of this section, the total number of pounds sold, including resales, shall be the total number of pounds sold.

Tax graduated upon basis of pounds of tobacco sold last year.

Warehouses not in operation last year pay tax upon basis of floor space.

Floor space and amount of tax.

Commissioner of Agriculture to certify to Commissioner of Revenue number, location and names of warehouses in each county.

Also pounds sold by each last year.

Report to solicitors as to warehouses not reporting.

Prosecution.

Sales and resales to be computed.

Right of
Commissioner
or deputy to
examine records
of warehouses.

(e) The Commissioner of Revenue or his deputies shall have the right, and are hereby authorized, to examine the books and records of any person, firm, or corporation operating such warehouse, for the purpose of verifying the reports made and of ascertaining the number of pounds of leaf tobacco sold during the preceding year or other years in such warehouse.

Violation of
section made
misdemeanor.

(f) Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties provided for in this act, be guilty of a misdemeanor, and upon conviction shall be fined not less than five hundred dollars (\$500.00) and/or imprisoned in the discretion of the court.

Punishment.

Counties, cities
and towns may
not levy tax.

(g) No county, city, or town shall levy any license tax on the business taxed under this section.

SEC. 143. *Newsdealers on Trains.*

Tax on news-
dealers on
trains.

Every person, firm, or corporation engaged in the business of selling books, magazines, papers, fruits, confections, or other articles of merchandise on railroad trains or other common carriers in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Tax graduated
upon number of
miles of line
dealers operate
on.

Where such person, firm, or corporation operates on railroads or other common carriers on—

Less than 300 miles.....	\$ 250.00
Three hundred and less than 500 miles.....	\$ 500.00
Five hundred miles or more	\$1,000.00

Counties, cities
and towns may
not levy tax.

Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

SEC. 144. *Soda Fountains, Soft Drink Stands.*

Tax on soda
fountains
graduated upon
basis of popu-
lation.

Every person, firm, or corporation engaged in the business of operating a soda fountain or soft drink stand shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

(a) On soda fountains—

In cities or towns of less than 1,000 population	\$ 5.00
In cities or towns of 1,000 and less than 5,000 population	\$10.00
In cities or towns of 5,000 and less than 10,000 population	\$15.00
In cities or towns of 10,000 and less than 15,000 population	\$20.00
In cities or towns of 15,000 and less than 25,000 population	\$30.00
In cities or towns of 25,000 population or more	\$40.00

On each stand at which soft drinks are sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail, the license tax shall be five dollars (\$5.00).

Tax on soft drink stands selling bottled drinks, \$5.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the tax levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 145. *Dealers in Pistols, Etc.*

Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and/or offering for sale any of the articles or commodities enumerated in this section shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on dealers in pistols, knives, knuckles, etc.

For pistols and/or metallic pistol cartridges or cartridges used in pistols\$ 50.00
For bowie knives, dirks, daggers, sling-shots, leaded canes, iron or metallic knuckles, or articles of a like kind\$200.00
For blank-cartridge pistols\$200.00

Pistols and cartridges, \$50.

Knives, knuckles, etc., \$200.

(a) If such person, firm, or corporation deal only in 22 cartridges, the tax shall be two dollars (\$2.00).

Dealers only in 22 cartridges, \$2.

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Counties, cities and towns may levy taxes.

SEC. 146. *Dealers in Cap Pistols, Firearms, Fireworks, Etc.*

Every person, firm, or corporation engaged in the business of selling, or offering for sale, cap pistols, fire-crackers, fireworks, or other articles of like kind shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for the same a tax of one hundred dollars (\$100.00.)

Tax on fireworks, cap pistols, etc., \$100.

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Counties, cities and towns may levy tax.

SEC. 147. *Pianos, Organs, Victrolas, Records, Radios, Accessories.*

Every person, firm, or corporation engaged in the business of selling, offering or ordering for sale any of the articles hereinafter enumerated in this section shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on musical instruments.

(a) For pianos and/or organs.....\$100.00
(b) For graphophones, victrolas, or other instruments using disc or cylinder records\$ 50.00

Pianos and organs, \$100.
Instruments using records, \$50.

Tax for (b) in small towns, \$25.

Provided, however, in cities and towns of less than one thousand inhabitants and rural sections the articles enumerated in subsection (b) shall be twenty-five dollars (\$25.00).

Tax on records only graduated upon basis of population.

(c) For graphophone and/or victrola records or player-piano rolls only, and not other articles enumerated in this section:

In cities or towns of less than 1,000	\$ 5.00
In cities or towns of 1,000 and less than 5,000 population	\$10.00
In cities or towns of 5,000 and less than 10,000 population	\$20.00
In cities or towns of 10,000 and less than 20,000 population	\$30.00
In cities or towns of 20,000 population or more	\$50.00

Radios, \$50.

(d) Radio instruments and/or radio instrument

accessories

\$50.00

Traveling agents must take out duplicate at \$10 each.

(e) Any person, firm, or corporation applying for and obtaining a license under this section may employ traveling representatives or agents, but such traveling agent or representative shall obtain from the Commissioner of Revenue a duplicate license of such person, firm, or corporation who or which he represents, and pay for the same a tax of ten dollars (\$10.00).

Duplicate license non-transferable.

Each duplicate copy so issued is to contain the name of the agent to whom it is issued, the instrument to be sold, and the same shall not be transferable.

Good in any county in State for articles specified.

Representatives or agents holding such duplicate copy of such licenses are licensed thereby to sell or offer for sale only the instrument and/or article authorized to be sold by the person, firm, or corporation holding the original license, and such license shall be good and valid in any county in the State.

Violation of section made misdemeanor.

(f) Every person, firm, or corporation violating any of the provisions of this section shall be guilty of a misdemeanor, and shall pay a penalty of two hundred and fifty dollars (\$250.00), and in addition thereto double the State license tax levied in this section for the then current year.

Penalty of \$250 and double tax.

(g) Counties shall not levy any license tax on the business taxed under this section, except that the county in which the agent or representative holding a duplicate copy of the license aforesaid may impose a license tax not in excess of five dollars (\$5.00). Cities or towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State.

Counties, cities and towns may levy tax in certain cases.

SEC. 148. *Installment Paper Dealers.*

Tax on dealers in personal property installment paper, \$100.

(a) Every person, firm, or corporation, foreign or domestic, engaged in the business of dealing in, buying and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where a lien is reserved or taken upon

personal property located in this State to secure the payment of such obligations, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or for the purchasing of such obligations in this State and shall pay for such license an annual tax of one hundred dollars (\$100.00.)

(b) In addition to the tax levied in subsection (a) of this section, such person, firm, or corporation shall submit to the Revenue Commissioner quarterly on the first day of January, April, July, and October of each year, upon forms prescribed by the said Commissioner, a full, accurate, and complete statement, verified by the officer, agent, or person making such statement, of the total face value of the installment paper, notes, bonds, contracts, evidences of debt and/or other securities described in this section dealt in, bought and/or discounted within the preceding three months, and, at the same time, shall pay a tax of one-fourth of one per cent of the face value of such obligations dealt in, bought and/or discounted for such period.

(c) If any person, firm, or corporation, foreign or domestic, shall deal in, buy and/or discount any such paper, notes, bonds, contracts, evidences of debt and/or other securities described in this section without applying for and obtaining a license for the privilege of engaging in such business or dealing in such obligations, or shall fail, refuse, or neglect to pay the taxes levied in this section, such obligations shall not be recoverable or the collection thereof enforceable at law or by suit in equity in any of the courts of this State until and when the license taxes prescribed in this section have been paid, together with any and all penalties prescribed in this act for the nonpayment of taxes.

(d) This section shall not apply to corporations organized under the State or National banking laws.

(e) Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

Additional tax of $\frac{1}{4}$ of 1% of face value of all obligations dealt in.

Quarterly reports to be submitted to Commissioner.

In event of failure to pay taxes hereunder, such papers as are held may not be recovered in law or equity.

Banks not affected hereby.

Counties, cities and towns may not levy tax.

Tax on tobacco dealers graduated upon basis of population.

Counties may not levy tax, but cities and towns may.

SEC. 149. *Tobacco and Cigarette Retailers and Jobbers.*

Every person, firm, or corporation engaged in the business of retailing and/or jobbing cigarettes, cigars, chewing tobacco, smoking tobacco, snuff, or any other tobacco products shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

Outside of incorporated cities or towns and cities
or towns of less than 1,000 population\$ 5.00
Cities or towns of 1,000 population and over\$10.00

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 150. *Laundries.*

Tax on
laundries
graduated upon
basis of
population.

Every person, firm, or corporation engaged in the business of operating a laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

In cities or towns of less than 5,000 population	\$10.00
In cities or towns of 5,000 and less than 10,000 population	\$15.00
In cities or towns of 10,000 and less than 15,000 population	\$25.00
In cities or towns of 15,000 and less than 20,000 population	\$30.00
In cities or towns of 20,000 and less than 25,000 population	\$35.00
In cities or towns of 25,000 population and more	\$40.00

Counties may
not levy tax,
but cities and
towns may.

Counties shall not levy any license tax upon the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 151. *Outdoor Advertising.*

Tax on outdoor
advertising.

(a) Every person, firm, or corporation who or which is engaged or engages in the business of outdoor advertising, by means of signboards, poster boards, or printed bulletins, or any other outdoor advertising devices, erected upon grounds, walls, or roofs of buildings, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license the following tax for each city, town, or other place in which such signboards, poster boards, painted bulletins, or other outdoor advertising devices are maintained:

Tax graduated
upon basis of
population.

In cities and towns of—	
Less than 5,000 population	\$ 10.00
5,000 and less than 10,000 populaion	\$ 20.00
10,000 and less than 15,000 population	\$ 30.00
15,000 and less than 20,000 population	\$ 40.00
20,000 and less than 25,000 population	\$ 50.00
25,000 and less than 35,000 population	\$ 60.00
35,000 population and over	\$100.00
Outside of incorporated cities and towns.....	\$ 10.00

What application
for license must
show.

(b) Every person, firm, or corporation shall show in its application for the State license provided for in subsection (a) of this section the name of each incorporated city or town within which or adjacent to which it is maintaining or proposes to maintain signboards, posters boards, painted bulletins, or other outdoor advertising devices within the State of North Carolina.

(c) Every person, firm, or corporation owning or maintaining signboards, poster boards, painted bulletins, or other outdoor advertising devices within this State shall have imprinted on the same the name of such person, firm, or corporation, in sufficient size to be plainly legible and permanently affixed thereto.

Name of owner to be printed on signboards.

(d) A license shall not be granted any person, firm, or corporation having his or its principal place of business outside of the State, for the display of any advertising or the erection of any billboard or other structure designed or intended for the displaying of advertising matter until such person, firm, or corporation shall have furnished and filed with the Commissioner of Revenue a surety bond to the State, satisfactory to the Commissioner of Revenue, in such sum, not to exceed five thousand dollars (\$5,000), as said Commissioner of Revenue may designate, conditioned that such licensee shall fulfill all requirements of law and the regulations and orders of said Commissioner of Revenue relative to the display of advertisements. Such surety bond shall remain in full force and effect as long as any obligations of such licensee to the State shall remain unsatisfied.

License not to be granted till applicant furnishes bond in sum of \$5000.

Condition that licensee will fulfill all legal requirements and orders of Commissioner.

(e) Any person, firm, or corporation who or which shall fail, refuse, or neglect to comply with all the terms and provisions of this section and pay the tax, within sixty (60) days after notice of such failure, the Commissioner of Revenue or his duly authorized deputy or deputies shall have the power and authority to seize and remove or order removed, the structures erected by such delinquent person, firm, or corporation, sell the same at public auction and apply the proceeds from such sale to the payment of taxes and penalties due and unpaid.

Failure to comply with this section authorizes sale of signboards and application of proceeds to payment of tax.

(f) The State Highway Commission, or any of its agents or employees, the board of county commissioners, and the board of aldermen or other governing body of cities or towns, shall remove or cause to be removed any advertisement, or sign, displayed contrary to law or the provisions of this section when requested so to do by the Commissioner of Revenue or any of the deputies of such Commissioner of Revenue.

County and municipal officials and State Highway Commission authorized to remove any signs not complying herewith.

(g) Every person, firm, or corporation who or which shall erect, maintain, display, or allow to remain in view any advertisement, sign, billboard, painted bulletin, or any structure designed for the display of advertising matter contrary to the provisions of this section shall be guilty of a misdemeanor and in addition to the license tax and penalties provided for in this section shall be fined not less than one hundred dollars (\$100.00) for each sign so displayed or imprisoned in the discretion of the court.

Erection of any sign contrary to provisions of section made misdemeanor.

Fine.

(h) Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of that levied by the State.

SEC. 153. *Automobiles and Motorcycle Dealers and Service Stations.*

Service stations.

1. Automotive service stations.

Tax on.

Every person, firm, or corporation engaged in the business of servicing, storing, painting, or upholstering of motor vehicles, trailers, or semi-trailers, or engaged in the business of retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories or supplies, motor fuels and/or lubricants or any of such commodities in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax graduated upon basis of population.

In unincorporated communities and in cities or towns of less than 2,500 population	\$ 10.00
In cities or towns of 2,500 and less than 5,000 population	\$ 15.00
In cities or towns of 5,000 and less than 10,000 population	\$ 20.00
In cities or towns of 10,000 and less than 20,000 population	\$ 30.00
In cities or towns of 20,000 and less than 30,000 population	\$ 40.00
In cities or towns of 30,000 or more	\$ 50.00

Where only gas and oils sold in rural districts, tax of \$5 per pump.

(a) In rural sections where a service station sells only gasoline and lubricants, the tax for such license shall be five dollars (\$5.00) per pump.

No tax on employees and salesmen.

(b) No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

Counties, cities and towns may levy tax.

(c) Counties, cities, and towns may levy a license tax on each place of business located therein under this subsection not in excess of one-fourth of that levied by the State, with the exception that in rural sections the minimum tax may be as much as five dollars (\$5.00), and in cities and towns may be as much as ten dollars (\$10.00).

Minimum.

Motorcycle dealers.

Tax on.

2. Motorcycle dealers.

Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such

license an annual tax for each location where such business is carried on, as follows:

Tax graduated upon basis of population.

In unincorporated communities and in cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	\$15.00
In cities or towns of 5,000 and less than 10,000 population	\$20.00
In cities or towns of 10,000 and less than 20,000 population	\$25.00
In cities or towns of 20,000 and less than 30,000 population	\$30.00
In cities or towns of 30,000 population or more	\$40.00

(a) A motorcycle dealer paying the license tax under this subsection may buy, sell and/or deal in bicycles and bicycle supplies without the payment of an additional license tax.

Dealers paying above tax may deal in bicycles without additional tax.

(b) No additional license tax shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

No tax on employees and salesmen.

(c) No motorcycle dealer shall be issued dealer's tags until the license tax levied under this subsection has been paid.

No tags issued until tax paid.

(d) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Counties, cities and towns may levy tax.

Minimum.

3. Automotive equipment and supply dealers at wholesale.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Equipment dealers.
Tax on.

In unincorporated communities and in cities or towns of less than 2,500 population	\$25.00
In cities or towns of 2,500 and less than 5,000 population	\$30.00
In cities or towns of 5,000 and less than 10,000 population	\$50.00
In cities or towns of 10,000 and less than 20,000 population	\$75.00
In cities or towns of 20,000 and less than 30,000 population	\$100.00
In cities or towns of 30,000 population or more	\$125.00

Tax graduated upon basis of population.

Definition of
wholesale.

(a) For the purpose of this section the word "wholesale" shall apply to manufacturers, jobbers, and such others who sell to retail dealers.

No tax upon
employees and
salesmen.

(b) No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

Counties, cities
and towns may
levy tax.

(c) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Minimum.

4. Motor vehicle dealers.

Motor vehicle
dealers.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, lubricants, and/or automotive equipment and supplies in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax graduated
upon basis of
population.

In unincorporated communities and in cities or towns
of less than 2,500 population\$ 50.00
In cities or towns of 2,500 and less than 5,000
population\$ 75.00
In cities or towns of 5,000 and less than 10,000
population\$110.00
In cities or towns of 10,000 and less than 20,000
population\$140.00
In cities or towns of 20,000 and less than 30,000
population\$175.00
In cities or towns of 30,000 or more\$200.00

No additional
taxes upon
dealers in fuels
and lubricants
only.

(a) Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under subsection (1) of this section, shall not be subject to any license tax under subsections (2), (3), and (4) of this section.

No tax upon
employees and
salesmen.

(b) No additional license tax under this subsection shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this subsection.

No tags issued
till tax paid.

(c) No dealer shall be issued dealers' tags until the license tax levied under this subsection has been paid.

Counties, cities
and towns may
levy tax.

(d) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this subsection, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as twenty dollars (\$20.00).

Minimum.

SEC. 154. *Emigrant and Employment Agents.*

(a) Every person, firm, or corporation, either as agent or principal, engaged in soliciting, hiring, and/or contracting with laborers, male or female, in this State for employment out of the State shall apply for and obtain from the Commissioner of Revenue a State license for each county for the privilege of engaging in such business, and shall pay for such license a tax of five hundred dollars (\$500.00) for each county in which such business is carried on.

Tax on emigrant agencies, \$500 for each county operating in.

(b) Every person, firm or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such license the following annual tax for each location in which such business is carried on:

Employment agencies.

In unincorporated communities and in cities and towns of less than 2,500 population\$100.00
In cities or towns of 2,500 and less than 5,000 population\$200.00
In cities or towns of 5,000 and less than 10,000 population\$300.00
In cities or towns of 10,000 or more population\$500.00

Tax graduated upon basis of population.

Provided, that this section shall not apply to any employment agency operated by the Federal Government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State.

Government agencies excepted.

Also those procuring employees for farms.

(c) Any person, firm, or corporation violating the provisions of this section shall be guilty of a misdemeanor and fined, in addition to other penalties, not less than one thousand dollars (\$1,000.00) and/or imprisoned in the discretion of the court.

Violation of section made misdemeanor.

(d) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Punishment.

Counties, cities and towns may levy tax.

SEC. 155. *Plumbers, Steam and Gasfitters and Electricians.*

Every person, firm, or corporation engaged in business as a plumber, steam or gasfitter, or installing electrical equipment or offering to perform such services shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

Tax on plumbers, steam- or gas-fitters and electricians.

(a) Where such person, firm, or corporation was not engaged in such business for the fiscal year, or any part thereof, ending the thirty-first day of May of the current year, and engages in such business in the State after the said date and prior

If not engaged in business during last fiscal year, tax graduated upon basis of number of employees.

to the thirty-first day of May of the ensuing year, the tax shall be as follows:

Employing three persons or less.....	\$ 20.00
Employing more than three and less than six persons	50.00
Employing six persons or more.....	100.00

If engaged in business during said year, tax graduated likewise.

(b) Where such person, firm, or corporation was engaged in such business in this State during the fiscal year, or any part thereof, ending the thirty-first day of May of the current year, then the tax shall be as follows:

Employing on the average of three persons.....	\$ 20.00
Employing on the average of more than three and less than six persons	50.00
Employing on the average of six persons and more than nine for the previous year	100.00

Counties may not levy tax, but cities and towns may.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 156. *Trading Stamps.*

Tax on dealers in trading stamps \$200.

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices to persons, firms, or corporations engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, premium, or as an inducement to secure trade or patronage, and that the person, firm, or corporation selling and/or delivering the same will give to the persons presenting or promising the same, money or other thing of value, or any commission or preference in any way on account of the possession or presentation thereof, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of two hundred dollars (\$200.00).

Not applicable to those who sell goods, offering gifts as an inducement.

(a) This section shall not be construed to apply to a manufacturer or to a merchant who sells the goods, wares, or merchandise of such manufacturers, offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods, wares, or merchandise.

Counties, cities and towns may levy tax.

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Process tax, \$2.

SEC. 157. *Process Tax.*

To be levied in criminal actions in Superior Court where party is convicted or adjudged to pay costs.

(a) In every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the cost shall pay a tax of two dollars (\$2.00): *Provided*, that this tax shall not be levied in cases where the county is required to pay the cost.

(b) At the time of suing out the summons in a civil action in the Superior Court or other court of record, or the docketing of an appeal from a lower court in the Superior Court, the plaintiff or the appellant shall pay a tax of two dollars: *Provided*, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal in forma pauperis; but when, in cases brought or in appeals in forma pauperis the costs are taxed against the defendant, the tax shall be included in the bill of costs.

Tax of \$2 payable at time of beginning civil action in courts of record or docketing appeals to Superior Court.

Not applicable to suits in forma pauperis, when.

(c) No county, city, town or other municipal corporation shall be required to pay said tax upon the institution of any action brought by it, but whenever such plaintiff shall recover in such action, the said tax shall be included in the bill of costs, and collected from the defendant.

Tax not to be paid in suits brought by subdivisions of State, but defendant must pay.

(d) In any case where the party has paid the aforesaid cost in a civil action and shall recover in the final decision of the case, then such cost so paid by him shall be retaxed against the losing party adjudged to pay the cost, plus five per cent, which the clerk of the Superior Court may retain for his services, and this shall be received by him whether he is serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary.

Retaxing of such costs against losing party, plus 5% as clerk's fee.

(e) This section shall not apply to cases in the jurisdiction of magistrates' courts, whether civil or criminal, except upon appeals to the Superior Court from the judgment of such magistrate; and shall not apply for the docketing in the Superior Court of a transcript of a judgment rendered in any other court, whether of record or not.

Not applicable to magistrates' courts except on appeal to Superior Court.

Not applicable to transcripts of judgments.

(f) The tax provided for in this section shall be levied and assessed by the clerk of the Superior or other court in all cases described herein; and on the first Monday in January, April, July, and October of each and every year he shall make to the Commissioner of Revenue a sworn statement and report in detail, showing the number of the case on the docket, the name of the plaintiff or appellant in civil action or the defendant in criminal action, and accompany such report and statement with the amount of such taxes collected or should have been collected by him in the preceding three months.

Tax to be levied and collected by clerk.

Quarterly report under oath to Commissioner.

SEC. 158. *Morris Plan or Industrial Banks.*

Every person, firm, or corporation engaged in the business of operating a Morris Plan or industrial bank in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and shall pay for such license the following tax:

Tax on Morris Plan and industrial banks.

When the total resources as of December 31 of the previous calendar year are—

Tax graduated upon basis of resources of last year.

Less than \$250,000.....	\$ 50.00
\$250,000 and less than \$500,000.....	100.00
\$500,000 and less than \$1,000,000.....	150.00
\$1,000,000 and less than \$2,000,000.....	200.00
\$2,000,000 and less than \$5,000,000.....	300.00
\$5,000,000 and over.....	400.00

Tax on new banks calculated on resources at beginning of business.

Solicitors for such banks to pay \$50 for each county operating in.

(a) Any such bank that shall begin business during the current tax year applicable to this article, the tax shall be calculated on the total resources at the beginning of business.

(b) Every person, firm, or corporation engaged in the business of soliciting loans or deposits for a Morris Plan or other industrial bank not licensed as such by the State for the county in which such person, firm, or corporation solicits business, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of fifty dollars (\$50.00) per annum, in each county in which business is solicited.

Counties may not levy tax, but cities and towns may.

(c) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half ($\frac{1}{2}$) of that levied by the State.

SEC. 159. *Marriage License.*

Tax of \$3 on marriage licenses to be collected by registers of deeds.

There shall be levied on all marriage licenses a State license tax of three dollars on each such license, which shall be assessed and collected by the Register of Deeds of the county in which the license is issued.

Quarterly report under oath of registers of deeds to Commissioner.

The Register of Deeds of each county shall submit to the Commissioner of Revenue, on the first Monday in January, April, July and October of each year, a sworn statement or report in detail, showing the names of the persons to whom such license has been issued during the preceding three months, and accompany such sworn report or statement with the amount of such State taxes collected by him or that should have been collected by him in the preceding three months.

Counties may levy additional tax of \$1.

The counties may levy one dollar (\$1.00) upon such marriage license, to be assessed and collected by the Register of Deeds and accounted for to the County Treasurer at the same time and in the same manner as he accounts to the Commissioner of Revenue for the State tax.

SEC. 160. *Marble Yards.*

Tax on monument dealers.

Every person, firm or corporation engaged in the business of manufacturing, erecting, jobbing, selling, or offering for sale monuments, marble tablets, grave-stones or articles of like kind shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such

business in this State, and shall pay for such license the following tax:

Tax graduated upon basis of population.

In cities or towns of less than 2,000 population.....\$10.00
 In cities or towns of 2,000 and less than 5,000 population 15.00
 In cities or towns of 5,000 and less than 10,000 population 20.00
 In cities or towns of 10,000 and less than 15,000 population 25.00
 In cities or towns of 15,000 and less than 20,000 population 30.00
 In cities or towns of 20,000 and less than 25,000 population 35.00
 In cities or towns of 25,000 population or over..... 40.00

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State:

Counties may not levy tax, but cities and towns may.

SEC. 161. *Manufacturers of Ice Cream.*

Every person, firm or corporation engaged in the business of manufacturing or distributing ice cream at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for each factory or place where manufactured and/or stored for distribution, and shall pay for each such license the following tax:

Tax on ice cream manufacturers graduated upon basis of population.

In cities or towns of less than 10,000 population.....\$ 50.00
 In cities or towns of 10,000 and less than 15,000 population 75.00
 In cities or towns of 15,000 population or more..... 100.00

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 162. *Branch or Chain Stores.*

Every person, firm or corporation engaged in the business of operating or maintaining in this State, under the same general management, supervision, or ownership, two or more stores or mercantile establishments where goods, wares, and/or merchandise is sold or offered for sale at retail shall be deemed a branch or chain store operator, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business of a branch or chain store operator, and shall pay for such license fifty dollars (\$50.00) on each and every such store operated in this State in excess of one.

Chain stores defined.

(a) This section shall not apply to the business taxed under section 153 of this article.

Tax of \$50 for each store in excess of one.

Not applicable to section 153.

(b) Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of the tax levied by the State.

Counties may not levy tax, but cities and towns may.

SEC. 163. *Patent Rights and Formulas.*

Every person, firm or corporation engaged in the business of selling or offering for sale any patent right or formula shall apply in advance and obtain from the Commissioner of Revenue a separate State license for each and every county in this

Tax on sale of patent rights and formulas, \$10 each.

State where such patent right or formula is to be sold or offered for sale, and shall pay for each such separate license a tax of ten dollars (\$10.00).

Counties, cities and towns may levy tax.

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of the taxes levied by the State.

SEC. 164. *U-Drive-It Passenger Cars and Trucks.*

Tax on U-Drive-It cars and trucks.

Every person, firm, or corporation, their lessees, trustees or receivers, engaged in the business of keeping automobiles, other motor vehicles, trucks, tractors, trailers, semi-trailers, or motorcycles for rent or lease to others for what is termed U-Drive-It or drive-yourself purposes for the transportation of persons and/or property over the public highways shall apply for and obtain from the Commissioner of Revenue a State license for each such automobile, other motor vehicle, truck, tractor, trailer, semi-trailer, or motorcycle, and shall pay for each such license the following tax:

Each motor-propelled passenger vehicle of—

Less than five-passenger capacity.....\$10.00
Five-passenger capacity or more..... 20.00

(b) Each motor-propelled vehicle, truck, tractor, trailer or semi-trailer used for transporting property at the rate of—

\$15 per ton for the rated capacity for such vehicles with carrying capacity of less than three tons.

\$25 per ton for the rated capacity of such vehicles with a carrying capacity of three tons or more.

The tonnage to be determined by the manufacturer's rated carrying capacity for each vehicle.

(c) The license tax imposed upon motor vehicles in this section shall be ascertained, assessed, and collected by the Commissioner of Revenue.

(d) Counties, cities, and towns may impose a license tax on the motor vehicles taxed under this section not in excess of one-fourth of the tax levied by the State.

(e) The license tax imposed in this section shall not exempt such persons, firms, or corporations owning or operating such motor vehicles from the payment of the license tax imposed by article three, chapter fifty-five, section twenty-six hundred and twelve of the Consolidated Statutes and amendments thereto, but shall be in addition thereto.

SEC. 165. *Motor Vehicles for Hire.*

(1) Every person, firm, or corporation, their lessees, trustees, or receivers, engaged in the business of keeping automobiles or other motor vehicles for hire and/or for transportation of persons over the public highways for compensation, shall first apply for and obtain from the Commissioner of Revenue a State license and a "for hire" tag for the privilege

Tax on passenger cars graduated upon basis of passenger capacity.

Tax on trucks graduated upon basis of tonnage.

Less than 3 tons, \$15 per ton.

Over 3 tons, \$25 per ton.

Determination of tonnage.

Collection of taxes by Commissioner.

Counties, cities and towns may levy tax.

Usual automobile license taxes to be paid in addition to above.

Tax on motor vehicles for hire.

For passenger cars.

of engaging in such business, and shall pay for such license the following annual tax:

For each passenger motor-propelled vehicle, five dollars (\$5.00) per annum per seat, or space, but any passenger motor-propelled vehicle operating on a definite schedule, and where seventy-five per cent (75%) of its line of operation is within the corporate limits of a municipality, the annual license tax shall be one dollar (\$1.00) per seat, or space: *Provided*, that where the corporate limits of two or more municipalities join, they shall be treated as one for the purpose of administering this section.

(2) Every person, firm, or corporation, their lessees, trustees, or receivers, engaged in the business of keeping automobiles or other motor vehicles, trucks, tractors, trailers, or semi-trailers, for rent, lease, and/or hire, or operating motor vehicles, trucks, and/or tractors on call, prearrangement, contract, lease, or other agreement or otherwise, for the transportation of property over the public highways for compensation, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following annual tax:

For each such motor-propelled vehicle, truck, tractor, trailer, or semi-trailer, of a rated carrying capacity of less than three tons, at the rate of fifteen dollars (\$15) per ton.

For each such motor-propelled vehicle, truck, tractor, trailer, or semi-trailer of a rated carrying capacity of three tons and over, at the rate of twenty-five dollars (\$25) per ton: *Provided*, no tax shall be less than ten dollars (\$10).

(3) Every person, firm, or corporation, their lessees, trustees, receivers, engaged in the business of operating automobiles or other motor vehicles, trucks, tractors, trailers, or semi-trailers, for the transportation of property over the public highways of this State for compensation between termini for a distance of greater than fifty (50) miles, either upon call, prearrangement, contract, lease, or other arrangement, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of engaging in such business and shall pay for such license an annual tax as follows:

For each such motor-propelled vehicle, truck, tractor, trailer, or semi-trailer of a rated carrying capacity of less than three tons, at the rate of forty-five dollars (\$45) per ton.

For such motor-propelled vehicle, truck, tractor, trailer, or semi-trailer of a rated carrying capacity of three tons or over at the rate of seventy-five dollars (\$75) per ton.

Tax of \$5 per seat for vehicle on regular schedule; if operated 75% within any corporate limits, \$1 per seat.

Joining municipalities deemed one.

Tax on trucks for hire.

Less than 3 tons.
\$15 per ton.

More than 3 tons, \$25 per ton.

Minimum of \$10.

Tax on all freight vehicles operating between termini over distance more than 50 miles.

Less than 3 tons, \$45 per ton.

More than 3 tons, \$75 per ton.

Determination
of tonnage.

(4) The tonnage of each such motor-propelled vehicle, truck, tractor, trailer, or semi-trailer taxed under sections two and three of this section shall be determined by the manufacturer's rated carrying capacity; and if not rated by the manufacturer, then the tonnage shall be determined by the Commissioner of Revenue or his duly authorized deputy.

No overloading
allowed till
payment of tax
for such over-
load.

(5) No person, firm, or corporation shall haul, carry, or transport, a greater load upon any motor-propelled vehicle, truck, tractor, trailer, or semi-trailer, licensed under this section than the manufacturer's rated carrying capacity, until and when a license is applied for and obtained from the Commissioner of Revenue and the tonnage has been paid for such overload.

Usual automobile
license taxes to
be paid in
addition to
above.

(6) The license tax imposed in this section shall not exempt such motor vehicles, trucks, tractors, trailers, or semi-trailers from being subject to the payment of the license tax imposed by Article III, Chapter 55, Section 2612 of the Consolidated Statutes, and amendments thereto.

Failure to
comply with
section made
misdemeanor.

Punishment.

(7) Any person, firm, or corporation failing, refusing, or neglecting to comply with or violating any of the provisions of this section shall be guilty of a misdemeanor, and fined not less than fifty dollars (\$50), nor more than five hundred dollars (\$500) and/or imprisoned in the discretion of the court.

Counties may
not levy tax,
but cities and
towns may.

(8) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of that levied by the State.

SEC. 166. *Tax on Seals Affixed by Officers.*

Tax on certain
official seals.

Exceptions.

For State seal
on any commis-
sion, \$2.50.

Whenever the Seal of the State, of the State Treasurer, the Secretary of State, or of any other public officer required by law to keep a seal (not including clerks of courts, notaries public, and other county officers) shall be affixed to any paper, the tax, to be paid by the party applying for same, shall be as follows:

For the Great Seal of the State, on any commission. . . . \$2.50

On extradition
papers, same as
that charged
this State in
State making
requisition.

For the Great Seal of the State on warrants of extradition for fugitives from justice from other States, the same fee and seal tax shall be collected from the State making the requisition which is charged in this State for like service.

Seal of State
Department, \$1.
Of State
Treasurer, \$1.
Tax for a
scroll, same as
for seal.

For the seal of the State Department, to be collected by the requisition which is charged this State for like
For the seal of the State Treasurer, to be collected by him. 1.00
For a scroll, when used in the absence of a seal, the tax shall be on the scroll, and the same as for the seal.

(a) All officers shall keep a true, full, and accurate account of the number of times any of such seals or scrolls are used, and shall deliver to the Governor of the State a sworn statement thereof.

Officers to keep record of use of seals and report to Governor.

(b) All seals affixed for the use of any county of the State, used on the commissions of officers of the National Guard, and any other public officer, not having a salary, under the pension law, or under any process of court, shall be exempt from taxation, or to any commission issued by the Governor to any person in the employ of the State or to be employed by the State.

Seals issued for counties and State employees exempt.

ADMINISTRATIVE PROVISIONS.

SEC. 181. When a license tax is required by law, and whenever the General Assembly shall levy a license tax on any business, trade, employment or profession, or for doing any act, it shall be unlawful for any person, firm, or corporation without a license to engage in such business, trade, employment, profession, or do the act; and when such tax is imposed it shall be lawful to grant a license for the business, trade, employment, or for doing the act; and no person, firm, or corporation shall be allowed the privilege of exercising any business, trade, employment, profession, or the doing of any act taxed in this schedule throughout the State under one license, except under a State-wide license.

Administrative provisions.
Where license tax is required, it is unlawful to engage in business without license.

SEC. 182. *Manner of Obtaining License from the Commissioner of Revenue.*

State-wide license necessary.

(a) Every person, firm, or corporation desiring to obtain a State license for the privilege of engaging in any business, trade, employment, profession, or of the doing of any act for which a State license is required shall, unless otherwise provided by law, make application therefor in writing to the Commissioner of Revenue, in which shall be stated the county, city, or town and the definite place therein where the business, trade, employment, or profession is to be exercised; the name and resident address of the applicant, whether the applicant is an individual, firm, or corporation; the nature of the business, trade, employment, or profession; number of years applicant has prosecuted such business, trade, employment, or profession in this State, and such other information as may be required by the Commissioner of Revenue. The application shall be accompanied by the license tax prescribed in this article.

Manner of obtaining license from Commissioner.

Written application.

Contents.

(b) Upon receipt of the application for a State license with the tax prescribed by this article, the Commissioner of Revenue, if satisfied of its correctness, shall issue a State license to the applicant to engage in the business, trade, employment, or profession in the name of and at the place set out in the application. No license issued by the Commissioner of Revenue

Tax to accompany application.

Issuance of license by Commissioner.

License not valid till payment of tax.

shall be valid or have any legal effect unless and until the tax prescribed by law has been paid, and the fact of such shall appear on the face of the license.

SEC. 183. *Persons, Firms, and Corporations Engaged in More Than One Business to Pay Tax on Each.*

Those engaged in more than one business must pay tax on each.

Where any person, firm, or corporation is engaged in more than one business, trade, employment, or profession which is made under the provisions of this article subject to State license taxes, such persons, firms, or corporations shall pay the license tax prescribed in this article for each separate business, trade, employment, or profession.

SEC. 184. *Effect of Change in Name of Firm.*

Effect of change of firm name or withdrawal of partner.

No change in the name of the firm nor the taking in of a new partner, nor the withdrawal of one or more of the firm shall be considered as commencing business; but if any one or more of the partners remain in the firm, the business shall be regarded as continuing.

SEC. 185. *License May Be Changed When Place of Business Changed.*

Change of license by endorsement upon change in place of business.

When a person, firm, or corporation has obtained a State license to engage in any business, trade, employment, or profession at any definite location in a county, and desires to remove to another location in the same county, the Commissioner of Revenue may, upon proper application, grant such person, firm, or corporation to make such move, and may endorse upon the State license his approval of change in location.

SEC. 186. *Property Used in a Licensed Business Not Exempt from Taxation.*

Property of licensed business not exempt from other forms of taxation.

A State license, issued under any of the provisions of this article, shall not be construed to exempt from other forms of taxation the property employed in such licensed business, trade, employment, or profession.

SEC. 187. *Engaging in Business Without a License.*

When State license taxes are due.

(a) All State license taxes under this article or schedule, unless otherwise provided for, shall be due and payable annually on or before the first day of June of each year, or at the date of engaging in such business, trade, employment and/or profession, or doing the act.

Continuance in business after expiration of license made misdemeanor.

(b) If any person, firm, or corporation shall continue the business, trade, employment, or profession or to do the act, after the expiration of a license previously issued, without obtaining a new license, he or it shall be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court; and if such failure to apply for and obtain a new license be continued, such person, firm, or corporation shall pay additional tax of ten per centum of the amount of the State license

Also incurs additional tax of 10 % for each 30 days tax remains unpaid.

tax which was due and payable on the first day of June of the current year, in addition to the State license tax imposed by this article, for each and every thirty days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax.

(c) If any person, firm, or corporation shall commence to exercise any privilege or to promote any business, trade, employment, or profession, or to do any act requiring a State license under this article without such State license, he or it shall be guilty of a misdemeanor, and shall be fined and/or imprisoned in the discretion of the court; and if such failure, neglect or refusal to apply for and obtain such State license be continued, such person, firm, or corporation shall pay an additional tax of ten per centum of the amount of such State license tax which was due and payable at the commencement of the business, trade, employment, or profession, or doing the act, in addition to the State license tax imposed by this article, for each and every thirty (30) days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax.

Commencement of business without required license made misdemeanor.

Also incurs additional tax of 10% for each 30 days tax remains unpaid.

(d) If any person, firm, or corporation shall fail, refuse or neglect to make immediate payment of any taxes due and payable under this article, additional taxes, and/or any penalties imposed pursuant thereto, upon demand, the Commissioner of Revenue shall certify the same to the sheriff of the county in which such delinquent lives or has his place of business, and such sheriff shall have the power and shall levy upon any personal or real property owned by such delinquent person, firm, or corporation, and sell the same for the payment of the said tax or taxes, penalty and costs, in the same manner as provided by law for the levy and sale of property for the collection of other taxes; and if sufficient property is not found, the said sheriff shall swear out a warrant before some justice of the peace or recorder in the county for the violation of the provisions of this act and as provided in this act.

Failure to pay tax and penalties upon demand authorizes sheriff to levy upon and sell property for payment of tax.

If sufficient property be not found, sheriff directed to swear out warrant.

SEC. 188. *Each Day's Continuance in Business Without a State License a Separate Offense.*

Each and every day that any person, firm, or corporation shall continue to exercise or engage in any business, trade, employment, or profession, or do any act in violation of the provisions of this article shall be and constitute a distinct and a separate offense.

Each day's continuance in business without license made separate offense.

SEC. 189. *Duties of Commissioner of Revenue.*

Duties of
Commissioner
of Revenue.

To issue licenses
and collect taxes
therefor.

(a) Except where otherwise provided, the Commissioner of Revenue shall be the duly authorized agent of this State for the issuing of all State licenses and the collection of all license taxes under this article, and it shall be his duty and the duty of his deputies to make diligent inquiry to ascertain whether all persons, firms, or corporations in the various counties of the State who are taxable under the provisions of this article have applied for the State license and paid the tax thereon levied.

To keep blank
license certi-
ficates.

Endorsements
upon.

(b) The Commissioner of Revenue shall continually keep in his possession a sufficient supply of blank State license certificates, with corresponding sheets and duplicates consecutively numbered; shall stamp across each State license certificate that is to be good and valid in each and every county of the State the words "State-wide License," and shall stamp or imprint on each and every license certificate the word, "Issued by the Commissioner of Revenue."

To issue
duplicate license
only where
authorized.

Duplicates for
lost or mutil-
ated licenses.

(c) Neither the Commissioner of Revenue nor any of his deputies shall issue any duplicate license unless expressly authorized to do so by a provision of this article or schedule, and unless the original license is lost or has become so mutilated as to be illegible, and in such cases the Commissioner of Revenue is authorized to issue a duplicate certificate for which the tax is paid, and shall stamp upon its face "Duplicate."

To furnish
Superior Court
clerks with list
of licensees in
their respective
counties twice a
year.

Two copies.

(d) The Commissioner of Revenue shall prepare and furnish to the Clerk of the Superior Court of each county in this State, twice during each year, two copies of a list of all persons, firms, and corporations in the county of such clerk who shall have procured licenses to carry on any trade, business, profession or calling, or to enjoy any franchise or privilege for which a license is required under Schedule B of this act.

Checking up by
clerks to deter-
mine if there are
any delinquents.

(e) The Clerk of the Superior Court of each county, upon the receipt of the two copies provided for in subsection (d) of this section, shall carefully examine same to ascertain whether all persons, firms, and corporations in his county required to obtain a license under Schedule B have procured such license, and to report any delinquents to the Commissioner of Revenue, shall file one copy in his office for a permanent record, to be exhibited to any person interested in same, and shall post the other copy at the courthouse door of such county for public inspection.

Report of
delinquents to
Commissioner.

Posting of copy
of businesses in
counties.

Copy to be sent
to each solicitor.

(f) In addition to the two copies provided for in subsection (d) of this section, the Commissioner of Revenue shall send a copy of such lists to the solicitor for all the counties in such solicitor's judicial district.

SEC. 190. *License to Be Procured Before Beginning Business.*

(a) Every person, firm, or corporation engaging in any business, trade and/or profession, or doing any act for which a State license is required and a tax is to be paid under the provisions of this article or schedule, shall, annually in advance, on or before the first day of June of each year, or before engaging in such business, trade and/or profession, or doing the act, apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, trade and/or profession, or doing such act, and shall pay the tax levied therefor.

License to be obtained and tax paid before commencing business.

(b) Licenses shall be kept posted where business is carried on. No person, firm, or corporation shall engage in any business, trade and/or profession, or do the act for which a State license is required in this article or schedule, without having such State license posted conspicuously at the place where such business, trade and/or profession is carried on; and if the business, trade and/or profession is such that such license cannot be so posted, then the itinerant licensee shall have such license required by this article of schedule in his actual possession at the time of carrying on such business, trade and/or profession, or doing the act named in this article or schedule, or a duplicate thereof.

Posting of licenses at place of business.

(c) Any person, firm, or corporation failing, neglecting or refusing to have the State license required under this article or schedule posted conspicuously at the place of business for which the license was obtained, or to have the same or a duplicate thereof in actual possession if an itinerant, shall pay an additional tax of twenty-five dollars (\$25.00) for each and every separate offense, and each day's failure, neglect, or refusal shall constitute a separate offense.

Carrying around of license by itinerant licensees.

Failure to post license in conspicuous place incurs penalty of \$25 for each day.

SEC. 191. *Sheriff and City Clerk to Report.*

The sheriff of each county and the clerk of the board of aldermen of each city or town in the State shall, on or before the fifteenth day of June of each year, make a report to the Commissioner of Revenue, containing the names and the business, trade and/or profession of every person, firm, or corporation in his county or city who or which is required to apply for and obtain a State license under the provisions of this article or schedule, and upon such forms as shall be provided and in such detail as may be required by the Commissioner of Revenue.

Annual report by sheriffs and city clerks to Commissioner as to business establishments in counties and municipalities.

ARTICLE III.

Franchise tax.

SCHEDULE C—FRANCHISE TAX.

SEC. 201. *Defining Taxes in This Article.*

Franchise tax
defined.

The taxes levied and assessed in this article or schedule shall be listed and paid as specifically herein provided, and shall be for the privilege of engaging in or carrying on the business or doing the act named; and if a corporation, shall be a tax for the continuance of its corporate rights and privileges granted under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another State, and shall be subject to other regulations mentioned in this act.

SEC. 202. *Privilege Tax on Railroads.*

Tax on railroads.

Every person, firm, or corporation, domestic or foreign, owning and/or operating a railroad in this State, shall, in addition to all other taxes levied and assessed in the State, pay to the Commissioner of Revenue a license or franchise tax for the privilege of engaging in such railroad business within the State of North Carolina, as follows:

Railroads to
furnish Commis-
sioner with copy
of report
required to be
submitted to
State Board of
Assessment.

(a) Such person, firm, or corporation shall furnish to the Commissioner of Revenue a copy of the report and statement required to be made to the State Board of Assessment in the Machinery Act and such other and further information as the Commissioner of Revenue may require; and upon such report and statement the Commissioner of Revenue shall ascertain the value upon which the tax to be paid by such person, firm, or corporation as a license or privilege tax shall be calculated.

Valuation upon
which franchise
tax if levied is
same as value
of total property
in this State.

(b) The value upon which such calculations shall be made by the Commissioner of Revenue, and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina shall be the value of the total property, tangible and intangible, in this State, for each such railroad company as assessed for ad valorem taxation for the year in which such report is made.

Tax to be two-
fifths of 1% of
said value.

(c) The license or franchise tax which every such railroad company shall pay for the privilege of carrying on or engaging in intrastate commerce within this State shall be two-fifths of one per cent of the value ascertained as above by the Commissioner of Revenue, and such tax shall be due and payable on or before the fifteenth day of October of each year.

When payable.
In event of
failure to
submit report
herein called for,
Commissioner
authorized to
assess upon
value returned
to State Board
of Assessment.

(d) If any such person, firm, or corporation shall fail, neglect, or refuse to make and deliver the report and statement provided for in this section, the Commissioner of Revenue shall estimate, from the reports and records on file in the

Department of the State Board of Assessment, the value upon which the amount of tax due by such company under this section shall be computed, shall levy and assess the license or franchise tax upon such estimate, and shall collect the same together with such penalties herein imposed for failure to make the report and statement.

(e) It is the intention of this section to levy upon railroad companies a license, franchise, or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within this State and not a part of interstate commerce; that the tax provided for in this section is not intended to be a tax for the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.

(f) No county, city or town shall levy a license or franchise tax on the business taxed under this section.

SEC. 203. *Privilege Tax, Electric Light, Power, Street Railway, Gas, Water, Sewerage, and Other Similar Public-Service Companies Not Otherwise Taxed.*

(1) Every person, firm, or corporation, domestic or foreign, other than municipal corporations, engaged in the business of furnishing electricity, electric lights, current, power or gas, owning and/or operating a water or public sewerage system, or owning and/or operating a street railway for the transportation of freight or passengers for hire shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms and blanks as required by him, a report and statement, verified by the oath of the officer or agent making such report and statement, containing the following information as of the first day of July of the current calendar year:

(a) The total gross earnings and receipts for the year ending the thirtieth day of June of the next preceding fiscal year from such business within and without this State.

(b) The total gross earnings and receipts for the same period from such business within this State.

(c) The total gross earnings and receipts from the commodities described in this section sold to any other person, firm, or corporation engaged in selling such commodities to the public, and actually sold by such vendee, to the public, together with the name of such vendee, with the amount sold and the price paid by each.

Intent of section to levy franchise tax upon intrastate and not interstate commerce.

Counties, cities and towns may not levy tax. Public utilities.

Public utilities required to submit annual report to Commissioner.

Showing:

Total gross earnings and receipts last year.

Same within State.

Same from commodities sold to others who in turn sold them to public

Total price paid other companies for commodities purchased.

Deduction from earnings and receipts in this State of those reported in subsec. 1 (c).

Deduction not allowed if sold to corporations exempt by law from franchise tax.

Tax levied is 2% of such earnings and receipts within State after deductions above allowed.

When payable.

Not required to pay tax in sections 210 or 211.

No County to impose tax.

Pullman cars, etc.

Pullman car companies, etc., directed to submit annual report to Commissioner.

To show total gross earnings and receipts within State during year.

Tax levied is 8% of such earnings and receipts.

When payable.

(d) The total amount and price paid for such commodities purchased from another public-service company doing business in this State, and the name or names of the vendor.

(2) From the total gross earnings and receipts within this State there shall be deducted the gross earnings and receipts reported in subsection (1) (c) (of this section), *Provided*, that this deduction shall not be allowed where the sale of such commodities were made to any person, firm, or corporation or municipality which is exempted by law from the payment of the tax herein imposed upon such commodities when sold or used by it.

(3) Such person, firm, or corporation shall pay an annual privilege or franchise tax of two per cent of the total gross earnings and receipts derived from such business within this State, after the deductions allowed as herein provided for; which said tax shall be for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report herein provided for.

(4) Companies taxed under this section shall not be required to pay the franchise tax imposed by section 210 or 211 of this article, and no county shall impose a license or franchise tax upon the business taxed under this section.

SEC. 204. *Privilege Tax on Pullman, Sleeping, Chair, and Dining Cars.*

Every person, firm, or corporation, domestic or foreign, engaged in the business of operating any Pullman, sleeping, chair, dining, or other similar cars where an extra charge is made for the use or occupancy of same shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms, blanks, and in such manner as may be required by him, a full, accurate, and true report and statement, verified by the oath of the officer or agent making such report, of the total gross earnings and receipts of such person, firm, or corporation from such business wholly within this State during the year ending the thirtieth day of June of the current year.

(1) Such person, firm, or corporation shall pay an annual privilege, license, or franchise tax of eight (8) per cent of the total gross earnings and/or receipts derived from such business wholly within this State; which said tax shall be paid for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report and statements herein provided for.

(2) No county, city, or town shall impose any license or franchise tax on the business taxed under this section.

SEC. 205. *Privilege Tax on Express Companies.*

Every person, firm, or corporation, domestic or foreign, engaged in this State in the business of an express company as defined in this act, shall, in addition to a copy of the report required in the Machinery Act, annually, on or before the first day of August, make and deliver to the Commissioner of Revenue a report and statement, verified by the oath of the officer or agent making such report or statement, containing the following information as of the first day of July of the current year.

(a) The average amount of invested capital employed within and without the State in such business during the year ending the thirtieth day of June of the current year.

(b) The total net income earned on such invested capital from such business during the year ending the thirtieth day of June of the current year.

(c) The total number of miles of railroad lines or other common carriers over which such express companies operate in this State during the year ending the thirtieth day of June of the current year.

(1) Every such person, firm, or corporation, domestic or foreign, engaged in such express business within this State shall pay to the Commissioner of Revenue, at the time of filing the report required in this section, the following annual privilege or license tax for the privilege of engaging in such express business within this State:

Where the net income on the average capital invested during the year ending the thirtieth day of June of the current year is six per cent or less, \$15.00 per mile of railroad lines.

More than six per cent and less than eight per cent, \$18.00 per mile of railroad lines.

Eight per cent and over, \$21.00 per mile of railroad lines operated over.

(2) Every such person, firm, or corporation, domestic or foreign, who or which engages in such business without having had previous earnings upon which to levy the privilege or license tax, shall report to the Commissioner at the time of beginning business in this State and pay for such privilege of engaging in business in this State a tax of \$7.50 per mile of the railroad lines operated over or proposed to operate over.

(3) Counties shall not levy a privilege or license tax on the business taxed under this section, and municipalities may levy an annual privilege or license tax on such express companies for the privilege of doing business within the municipal limits as follows:

Counties, cities and towns may not levy tax.

Express companies.

Express companies required to submit annual report to Commissioner.

Showing:

Invested capital in and outside of State.

Net income earned on invested capital.

Number of miles operated on in State.

Calculation of tax.

Net income on average capital
6% or less tax of \$15 per mile.

6% to 8%, \$18 per mile.

8% and over, \$21 per mile.

Companies not having previous earnings to pay tax of \$7.50 per mile.

Counties may not levy tax, but municipalities may upon basis of population.

Municipalities of less than 500 population.....	\$ 5.00
Municipalities of 500 and less than 1,000 population...	10.00
Municipalities of 1,000 and less than 5,000 population...	20.00
Municipalities of 5,000 and less than 10,000 population...	30.00
Municipalities of 10,000 and less than 20,000 population..	50.00
Municipalities of 20,000 and over.....	75.00

Telegraph
companies.

Telegraph
companies
required to
submit annual
statement to
Commissioner.

Tax of \$5 per
mile of line of
poles in State.

No tax on
interstate com-
merce imposed.

Counties may
not levy tax,
but municipali-
ties may upon
basis of
population.

Telephone
companies.
Telephone
companies re-
quired to submit
quarterly state-
ment to Com-
missioner.

To show total
gross earnings
and receipts.

Tax levied is
3½% of such
earnings and
receipts on all
messages
originating and
terminating in
State.

SEC. 206. *Privilege Tax—Telegraph Companies.*

Every person, firm, or corporation, domestic or foreign, engaged in operating the apparatus necessary to communication by telegraph between points within this State shall annually, on or before the first day of August, furnish the Commissioner of Revenue a copy of the report and statement required to be filed with the State Board of Assessment in the Machinery Act; and at the same time such report and statement is filed with the Commissioner of Revenue shall pay to him for the privilege of engaging in such business within the State an annual license tax of five dollars (\$5.00) per mile of line of poles or conduits owned and/or operated by such persons, firms, or corporations in this State.

(a) Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce or upon any business transacted by the Federal Government.

(b) Counties shall not levy a license tax on the business taxable under this section, and municipalities may levy the following license tax:

Less than 5,000 population.....	\$10.00
5,000 and less than 10,000 population.....	15.00
10,000 and less than 20,000 population.....	20.00
20,000 population and over.....	50.00

SEC. 207. *Privilege Tax—Telephone Companies.*

Every person, firm, or corporation, domestic or foreign, owning and/or operating a telephone business for the transmission of messages and/or conversations to, from, through, in or across this State, shall, within thirty days after the first day of January, April, July, and October of each year, make a quarterly return, verified by the oath of the officer or agent making such return, to the Commissioner of Revenue, showing the total amount of gross earnings and receipts of such telephone company for the three months ending the last day of the month immediately preceding such return, and pay the license or privilege tax herein imposed at the time of making such return.

(a) An annual license or privilege tax of three and one-half per cent (3½%), payable quarterly on the gross earnings or receipts of such telephone company, is herein imposed for the privilege of engaging in such business within this State. Such gross receipts shall include all rentals, other similar

charges, and all tolls received from business which both originates and terminates in the State of North Carolina, whether such business in the course of transmission goes outside of this State or not, in the proportion that the pole mileage of such company in the State bears to the pole mileage in another State through which the message is transmitted, deducting the tolls received from official business of the United States: *Provided*, that such telephone companies whose records show their gross earnings and receipts within this State upon a basis other than the pole mileage proportion may, with the approval of the Commissioner of Revenue, make return of their gross earnings and receipts upon such other basis.

(b) Any such person, firm, or corporation, domestic or foreign, who or which fails, neglects, or refuses to make the return and/or pay the tax at the time provided for in this section shall, in addition to the tax herein imposed, pay a penalty of one thousand dollars (\$1,000.00), to be assessed and collected by the Commissioner of Revenue as other taxes and penalties are assessed and collected.

(c) Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce.

(d) Counties, cities, and towns shall not levy any license or privilege tax on the business taxed under this section.

SEC. 208. *Privilege Tax—Insurance Companies.*

Every person, firm, or corporation, domestic or foreign, which contracts on his, their, or its account to issue any policies for or agreements for life, fire, marine, surety, guaranty, fidelity, employees' liability, liability, credit, health, accident, live stock, plate glass, tornado, automobile, automatic sprinkler, burglary, steam boiler, and all other forms of insurance shall apply for and obtain from the Insurance Commissioner a State license for the privilege of engaging in such business within this State, and shall pay for such State license the following tax:

(1) The annual license or privilege tax, due and payable on or before the first day of April of each year, shall be for each such license issued to—

An insurance rate-making company or association.....	\$350.00
A life insurance company or association.....	250.00
A fire insurance company or association of companies operating a separate or distinct plant or agencies....	200.00
An accident or health insurance company or association	200.00
A marine insurance company or association.....	200.00
A fidelity or surety company or association.....	200.00
A plate glass insurance company or association.....	200.00
A boiler insurance company or association.....	200.00
A foreign mutual insurance company or association...	200.00

Proportion of pole mileage in State to be calculated.
Tolls on Government business deducted.
Tax may be determined on other than pole mileage.

Failure to make returns or pay tax imposes penalty of \$1000.

No tax levied on interstate commerce.

Counties, cities and towns may not levy tax.

Insurance companies.

Insurance companies directed to apply for franchise tax from Insurance Commissioner.

Tax dependent upon kind of insurance sold.

A domestic farmers' mutual insurance company or association	10.00
A fraternal order.....	25.00
A bond, investment, dividend, guaranty, registry, title, guaranty, credit, fidelity, liability, or debenture company or association	200.00
All other insurance companies or associations.....	200.00

Insurers of only factories or mills to file statement as to its financial condition.

Tax levied is \$25, with additional \$20 for filing annual statement.

Semi-annual statement as to total gross premium receipts in this State to be filed.

Verified.

Additional tax of $2\frac{1}{2}\%$ of such receipts levied.

Deductions allowed for return premiums or assessments. Where one-fifth of entire assets of company are in State bonds or loans to citizens of State, tax is only $\frac{1}{4}$ of 1%.

(2) Any foreign, mutual fire insurance company or association, which insures only factories or mills or property connected with such factories or mills, may be licensed to transact such business in this State by filing with the Insurance Commissioner a satisfactory statement of its financial condition and such other information as he may require; a copy of its charter; a certificate of compliance with the laws of its home State, and the appointment of the Insurance Commissioner of this State as its attorney or agent to accept service. For such license it shall pay to the Insurance Commissioner, on or before the first day of April of each year, or before the beginning of business in this State, an annual department license fee of twenty-five dollars (\$25.00), and an annual fee of twenty dollars (\$20.00) for filing its annual statement.

(3) Every such person, firm, or corporation, domestic or foreign, engaged in the business hereinbefore described in this section, shall by its general agent, president or secretary, within the first thirty days of January and July of each year, file with the Insurance Commissioner of this State a full, accurate, and correct report and statement, verified by the oath of such general agent or president, secretary, or some officer at the home or head office of the company or association in this country, of the total gross premium receipts derived from such insurance business from the residents of this State, or on property located therein, during the preceding six months of the previous calendar year, and at the time of making such report and statement shall pay to the Insurance Commissioner, in addition to other license taxes imposed in this section, a license or privilege tax for the privilege of engaging in such business in this State, a license tax of two and one-half per cent ($2\frac{1}{2}\%$) upon the amount of such gross premium receipts, with no deduction for dividends, whether returned in cash or allowed in payment or reduction of premiums or for additional insurance, and without any deduction except for return premiums or return assessments: *Provided*, if any general agent shall file with the Insurance Commissioner a sworn statement showing that one-fifth of the entire assets of his company are invested and are maintained in any of the following securities or property, to-wit: bonds of this State or any county, city, town, or school district of this State

or in loans to citizens or corporations or organizations of this State, then such tax shall be three-fourths of one per centum of such gross premium receipts: *Provided*, that the provisions herein as to tax and premium receipts shall not apply to domestic farmers' mutual fire insurance companies, nor to fraternal orders or societies that do not operate for a profit and do not issue policies on any persons except its members.

(4) Every special or district agent, manager or organizer, general agent, local canvassing agent, resident or non-resident adjuster or non-resident broker, representing any company referred to in this section, shall on or before the first day of April of each year, apply for and obtain from the Insurance Commissioner a license for the privilege of engaging in such business in this State, and shall pay for such license for each company represented the following annual tax:

Special or district agent, manager or organizer (including seal)	\$ 5.00
General agent	6.00
Local or canvassing agent (including seal)	2.00
Resident fire insurance adjuster	2.00
Non-resident fire insurance adjuster	5.00
Non-resident broker	10.00

But any such company having assets invested and maintained in this State as provided in subsection three of this section shall pay the following license fees: for

Special agent (including seal)	\$2.50
Local or canvassing agent (including seal)	1.00

In the event a license issued under this subsection is lost or destroyed, the Insurance Commissioner, for a fee of fifty cents (50c), may certify to its issuance, giving number, date and form, which may be used by the original party named thereon in lieu of the said original license. There shall be no charge for the seal affixed to such certificate of said license.

(5) Any person, firm, or corporation, domestic or foreign, exchanging reciprocal or interinsurance contracts as provided herein, shall pay through their attorneys an annual license fee, due and payable on the first day of April of each year, of two hundred dollars (\$200.00) and two and one-half per cent (2½%) of the gross premium deposits, reduced by all returned deposits distributed among the subscribers or credited to their account; and also all other regular fees prescribed by law, to be reported, assessed, and paid as other gross premium taxes provided for in this section.

(6) Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax, license or fee, other than ad valorem taxes, upon any

Tax inapplicable to farmers' mutual companies or fraternal associations.

Additional tax levied on various classes of agents.

Tax determined on class of agent.

Where assets are invested in State, tax on agents is as follows:

Replacing lost or destroyed license, 50c each.

Companies exchanging reciprocal or inter-insurance contracts to pay tax of \$200, plus 2½% of gross premium deposits.

Returned deposits deductible.

Reports.

Companies taxed herein not liable for tax on capital stock.

Counties, cities and towns may not levy tax.

Taxes imposed herein payable to Insurance Commissioner.

Interstate and intrastate motor busses and trucks.

Operators of above busses and trucks required to pay tax of 6% of gross revenue.

Busses and trucks passing through State subject to same tax.

Tax on such busses and trucks to be computed on proportionate mileage traveled within State.

Revenue from U. S. mail not taxable.

Where mileage is more than 50% within U. S. Military reservations, tax is 3%.

Special trips under contract or call taxable at same rate of 6%.

insurance company or association paying the tax levied in this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner.

SEC. 209. *Interstate and Intrastate Motor Busses and Trucks.*

(a) Every motor vehicle carrier holding a franchise or license certificate issued by the Corporation Commission under chapter fifty, Public Laws of 1925, and amendments thereto, who operates motor vehicles on the public highways of this State between fixed termini or over a regular route for the transportation of persons or property for compensation as the terms "motor vehicle carrier," "motor vehicle," "public highways," and "between fixed termini or over a regular route" are defined in the said chapter fifty, Public Laws of 1925, and amendments thereto, shall each be charged and shall pay a franchise tax of six per cent (6%) of the gross revenue derived from such operation.

(b) In the event that any motor vehicle carrier of persons or property for compensation shall operate between a certain point or points without the State of North Carolina to a certain point or points within the State of North Carolina or between termini without this State which requires passage through or over the highways of this State, then such motor vehicle carrier shall be subject to the same rules and regulations and shall pay the same franchise or license tax as motor vehicle carriers operating exclusively within this State; but in computing the franchise or license tax to be paid by such motor vehicle carriers operating partly within and partly without the State, the franchise or license tax of six per cent (6%) upon the gross amount of revenue derived from such operation shall be based upon the proportion of mileage in the State as compared to the total mileage between the termini of the route of such operators: *Provided*, that in computing the tax imposed in this section, revenue derived from the transportation of the United States mail shall not be included: *Provided, further* that where any motor vehicle carrying persons or property for compensation is operated over a route of which more than fifty per cent of the mileage is on roads located in the United States Military reservations in which said roads are exclusively maintained by the United States Government, the franchise tax shall be 3 per cent of the gross revenue derived from such operation.

(c) Operators of motor vehicles under this section who operate special trips under contract or on call, off the approved or authorized schedule or off the route named in the franchise or license certificate, shall keep a record of the revenue from such special trips under such rules and regulations as shall be

prescribed by the Commissioner of Revenue, and shall report the same to the Commissioner of Revenue at the end of each month, and shall pay a franchise or license tax of six per cent (6%) on the revenue derived from such special operation.

Report of such trips to Commissioner monthly.

(d) The Commissioner of Revenue may require such bond or deposit as in his judgment will protect the State for the payment of the taxes imposed in this section.

Bond may be required for payment of taxes herein.

(e) The provisions of this section shall become effective June first, 1929, and the franchise or license taxes hereunder imposed shall become due and payable at the end of each month thereafter, and shall be ascertained, determined, and assessed by the Commissioner of Revenue, who shall collect the tax in the manner provided for the collection of other franchise or license taxes, and shall pay same into the General Fund of the State. No additional franchise tax, license tax, or other fee shall be imposed by the State against such motor vehicle carriers because of such franchise or license nor upon motor vehicles operated under such franchise, nor shall any county, city, or town impose a franchise tax, license tax, or other fee upon them.

Provisions of section effective June 1, 1929.

Taxes herein go into General Fund.

(f) Whenever such franchise tax, imposed, computed, and certified as herein provided, shall remain due and unpaid for a period of thirty days, it shall be the duty of the Commissioner of Revenue to certify the same to the sheriff of any county in this State in which such delinquent carrier is operating, which said certificate to said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is hereby authorized and directed to levy upon any property in said county owned by said delinquent carrier, and to sell the same for the payment of said tax as other property is sold in the State for the non-payment of taxes, and for such service the sheriff shall be allowed the fees now prescribed by law for sales under execution, and the cost in such cases shall be paid by the delinquent taxpayer; and upon the filing of such certificate with the sheriff the franchise certificate issued to such operator shall become null and void, and shall be cancelled by the Corporation Commission by order. If the operator whose franchise certificate has been cancelled shall not cease operation over said route, the Corporation Commission shall present said order to any judge of the Superior Court in an action against said operator, and it shall, thereupon, be the duty of said judge to restrain by injunction further operation over said route under such franchise certificate.

No other taxes to be levied than herein allowed by State, counties, cities and towns.

Failure to pay tax for 30 days after due empowers sheriffs to levy upon property for payment thereof.

Fees of sheriffs. Failure of company to cease operation after license becomes null and void, issuance of restraining order.

Drivers of busses and trucks required to apply and qualify for driver's permit at cost of \$5 per year or \$3 for less than six months.

Permits to become void on June 1 of each year; revocable for cause.

No busses or trucks to be operated until drivers have permits.

Violation of section made misdemeanor.

Punishment.

No tags or number plates to be furnished till exhibition of motor vehicle permit.

Counties, cities and towns may not levy tax. Domestic corporations. Domestic corporations, not herein specified, to submit annual report to Commissioner.

(g) Each and every driver or chauffeur of each and every passenger or property-carrying motor vehicle, truck, or tractor operating under the provisions of chapter fifty, Public Laws of 1925, and amendments thereto, shall, for the purpose of determining the qualification of such driver or chauffeur, first apply for and obtain from the Corporation Commission a permit as prescribed in section 6, chapter 50, Public Laws of 1925, and amendments thereto, and shall pay a fee for such permit of five dollars (\$5.00) per annum or for any part of a year greater than six months, and three dollars (\$3.00) for any part of a year less than six months, which said fee shall be assessed and collected by the Corporation Commission and paid to the Commissioner of Revenue for the General Fund of the State.

All such permits shall expire and become void on the first day of June of each year, and may be revoked at any time for cause, as provided in said chapter fifty, Public Laws of 1925, and amendments thereto.

No person, firm, corporation, owner, and/or operator of any motor vehicle described and taxed in this section shall operate or permit any person to operate such motor vehicle for the transportation of persons or property for compensation in this State unless and until the driver or chauffeur thereof shall have obtained the permit provided for in this section.

(h) Any person, firm, or corporation failing, refusing, or neglecting to comply with or violating any of the provisions of this sub-section shall be guilty of a misdemeanor, and fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) and/or imprisoned in the discretion of the court.

(i) The Commissioner of Revenue, his deputies and agents shall not sell or supply any markers, tags, or number plates provided for in chapter 55, section 2612, of the Consolidated Statutes and amendments thereto, for use on any motor vehicle referred to in this section until and when the motor vehicle permit from the Corporation Commission, as provided for in this section, has been exhibited and presented to the Commissioner of Revenue, his deputy or agent, evidencing authority to operate such vehicle.

(j) Counties, cities, and towns shall not levy a tax on the business taxed under this section.

SEC. 210. *Franchise Tax—Domestic Corporations.*

Every domestic corporation, except as otherwise provided in this article or schedule, doing business for a profit and organized under the laws of this State, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full,

accurate, and complete report and statement, verified by the oath of the president, vice-president, secretary or general manager, containing the following facts and information as of the close of its last fiscal year, ended prior to the first day of May of the then current year.

- | | |
|---|--|
| (1) Report to contain— | Showing: |
| (a) Name of corporation. | Name. |
| (b) Location of its principal office. | Location of principal office. |
| (c) Name of the president, secretary, treasurer, and members of the board of directors, with postoffice address of each, and, if requested by the Commissioner of Revenue, the name of and postoffice address of each stockholder, with the number of shares owned by each. | Names and addresses of officers, directors and stockholders. |
| (d) Date of the annual election of officers. | Date of election of officers. |
| (e) The amount of authorized capital stock, the number of shares and the par value of each share. | Capital stock, shares and par value. |
| (f) The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits. | Stock subscribed and surplus and undivided profits. |
| (g) The number of shares of capital stock as to classes, issued and outstanding, and the par value of each share, and if no par value, then the book value. | Classes of stock and value. |
| (h) The nature and kind of business in which engaged; and its place or places of business. | Kind and places of business. |
| (i) A comparative balance sheet, as at the beginning and close of the last calendar or fiscal year. | Comparative balance sheet. |
| (j) Such other and further information as may be required by the Commissioner of Revenue. | Other information. |
- (2) Upon the filing of the report and statement provided for in this section the Commissioner of Revenue, after finding such report to be correct, or if not correct, from his information upon an investigation, shall, on or before the first day of August of each year, or as soon thereafter as practicable, determine the correct amount of the issued and outstanding capital stock surplus and undivided profits of each such domestic corporation, which in no case shall be less than the assessed value (including the amount assessed as corporation excess) of all the property of such domestic corporation in this State for the year in which report and statement is made. After ascertaining and determining the correct amount of the capital stock, surplus, and undivided profits, as herein provided, the Commissioner of Revenue shall levy and assess a franchise tax, for the privilege of carrying on, doing business, and/or the continuance of its charter within the State, on each and every such corporation at the rate of one dollar (\$1.00) for each one thousand dollars (\$1,000.00) of the determined amount of its capital stock, surplus, and undivided
- Commissioner to determine from such report amount of outstanding capital stock, surplus and undivided profits.
- Tax levied is \$1 per \$1000 of determined amount.

Minimum tax of \$10.

Counties, cities and towns may not levy tax.

Foreign corporations.
Foreign corporations required to submit annual report to Commissioner.

Verified.

Showing:

Name and where incorporated.

Principal office.

Names and addresses of officers and directors.

Annual election of officers.
Capital stock, shares and value.

Outstanding stock, surplus and undivided profits.

Classes of stock and value.

Nature of business.

Location of offices and names of agents in this State.

Location and value of all property owned.

profits; and such tax shall not be less than ten dollars (\$10.00) in any case, and shall be paid to the Commissioner of Revenue on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

(3) Counties, cities, and towns shall not levy a franchise tax on the corporations taxed under this section.

SEC. 211. *Franchise Tax—Foreign Corporations.*

Every foreign corporation doing business in this State and owning or using any part or all of its capital or plant in this State, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate, and complete report and statement, verified by the oath of the president, vice-president, secretary, treasurer, superintendent, or managing agent in this State, containing the following facts and information as of the close of its last fiscal year ended prior to the first day of May of the then current year:

(1) Report to contain—

(a) Name of the corporation and under the laws of what State or county organized.

(b) Location of principal office.

(c) Names of the president, secretary, treasurer, and members of the board of directors, with the postoffice address of each.

(d) Date of the annual election of officers.

(e) Amount of authorized capital stock, number of shares in which divided, and the par value of each share.

(f) The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits.

(g) Number of shares of capital stock, as to classes, issued and outstanding, the par value of each share, and if no par value, then the book value.

(h) The nature and kind of business in which the company is engaged and its place or places of business, both within and without the State.

(i) The name and location of its office or offices in this State, and the names and addresses of the officers or agents of the corporation in charge of its business in this State.

(j) The value of all the real estate and tangible personal property, owned and used by the corporation within and without the State, and where located; and the value of all such property, owned and used by the corporation within the State, and where located.

(k) The gross earnings of the corporation within and without the State for the last fiscal year ended prior to the first day of May of the then current year.

Gross earnings
last year.

(l) The gross earnings of the corporation within the State for the last fiscal year ended prior to the first day of May of the then current year.

Same within
State.

(m) Comparative balance sheet as at the beginning and close of the last calendar or fiscal year.

Comparative
balance sheet.

(n) Such other and further information as may be required by the Commissioner of Revenue.

Other
information.

(2) Franchise tax assessed.

Upon the filing of the report and statement required in this section the Commissioner of Revenue, from the facts so reported and any other facts within his knowledge, shall, on or before the first day of August of each year or as soon thereafter as practicable, fix and determine the correct amount

Commissioner to
assess tax from
above report.

of the issued and outstanding capital stock, surplus and undivided profits of each such foreign corporation, as shown by the books of such corporation, less the book value of good will, including brands, except such brands as have been purchased by the corporation. After so ascertaining and so determining the correct amount of the capital stock, surplus, and undivided profits, as prescribed in this section, the Commissioner of Revenue, in addition to the initial fees otherwise provided by law, shall annually levy and assess, for the privilege of exercising its franchise, doing business and continuing business within this State, a franchise tax at the rate of one dollar (\$1.00) for each one thousand dollars (\$1,000.00) of that proportion of the issued and outstanding capital stock, surplus and undivided profits of such corporation as is represented by the real estate and tangible personal property, owned, or used, and gross earnings from business transacted in this State, bears to the total real estate, tangible personal property and gross earnings within and without the State, which tax shall not be less than ten dollars (\$10.00); and such tax shall be paid to the Commissioner on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

Based upon
capital stock
outstanding,
surplus and
undivided profits.
Good will
deductible.

Tax levied is \$1 for each \$1000 of above items within State.

Minimum tax, \$10.

When payable.

(3) Counties, cities, and towns shall not levy a franchise tax on the corporation taxed under this section.

Counties, cities
and towns may
not levy tax.

SEC. 212. *Notice of Franchise Tax Assessed.*

After fixing and determining the amount of the issued and outstanding capital stock, surplus, and undivided profits of a domestic corporation, and the proportion of the issued and outstanding capital stock, surplus, and undivided profits of a foreign corporation, as prescribed in sections 210 and 211 of this article or schedule, the Commissioner of Revenue shall

Commissioner to
notify corpora-
tion of amount
of tax assessed.

Application for review and reassessment.

notify such corporation of the amount fixed and determined by him as a basis for the franchise tax, which such corporation may, at any time within ten days after such notice, apply to the Commissioner of Revenue for a review and reassessment, who shall hear such evidence as may be offered and make such findings as the case may demand.

Certain corporations excepted from sections 210 and 211.

SEC. 213. *Corporations Not Mentioned.*

None of the provisions in sections two hundred and ten (210) and two hundred and eleven (211) of this article or schedule shall apply to fraternal, benevolent, and educational associations not operating for a profit; banking, insurance, railroads, electric light, power, street railway, gas, water, Pullman, sleeping and dining car, express, telegraph, telephone, motor bus and truck corporations, and other corporations otherwise taxed under this article or schedule.

Failure to pay tax when due incurs additional tax of 10%, plus 6% interest.

SEC. 214. *Penalty for Nonpayment.*

Any person, firm, or corporation, domestic or foreign, failing to pay the license, privilege, or franchise tax levied and assessed under this article or schedule when due and payable shall, in addition to all other penalties prescribed in this act, pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than ten dollars (\$10.00) in any case, and shall be added to the tax together with the interest accrued, and shall become an integral part of the tax: *Provided*, that if notice of the amount of the tax has not been mailed by the Commissioner of Revenue on or before the fifteenth day of September, then such penalty shall not attach until thirty days from the date of such notice.

Minimum of \$10.

Penalty to attach 30 days from notice.

SEC. 215. *Franchise Taxes; When Payable.*

Every corporation subject to sections 210 and 211 unless otherwise provided.

(a) Every corporation, domestic or foreign, from which a report is required by law to be made to the Commissioner of Revenue, shall, unless otherwise provided, pay to said Commissioner annually the franchise tax imposed by sections two hundred and ten (210) and two hundred and eleven (211) of this act.

Duty of Commissioner to mail every corporation statement of tax.

(b) It shall be the duty of the Commissioner of Revenue to mail every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this and other sections of this act as relates to penalties for failure to pay said taxes.

Duty of officer of corporation to transmit tax when due.

(c) It shall be the duty of the treasurer or other officer having charge of any such corporation, domestic or foreign, upon which a tax is imposed, to transmit the amount of the tax to the Commissioner of Revenue on or before the first day of October of each year, or if the notice of the amount of

such taxes has not been mailed as required in subsection (b) of this section on or before the fifteenth day of September, then within thirty days from the date of such notice.

(d) If the said tax is not paid by the first day of December next following, the Commissioner of Revenue shall thereupon certify the same with the additional tax and interest provided in section 214 added, to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax collector with the amounts so certified. Such certificate by the Commissioner of Revenue to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is provided for in the Machinery Act for the collection of other taxes; and such sheriff or tax collector shall at once proceed to collect the tax, taxes, penalties, interest and costs by levy, advertisement and sale, in the same manner as provided by law for the collection of other taxes, and shall be allowed the same fees for collecting, levying, advertising and selling as provided by law for the collection of other taxes. Where such sheriff or tax collector, after due diligence, is unable to collect the tax, taxes, penalties, interest and costs, he shall return the same promptly to the Commissioner of Revenue uncollected. The provisions of this section shall apply to any taxes payable to the Commissioner of Revenue that are due and unpaid at the its capital stock shall not be required to list or pay any ad valorem tax on the shares of stock owned by them.

(e) Individual stockholders in any corporation, joint-stock association, limited partnership, or company paying a tax on its capital stock shall not be required to list or pay ad valorem tax on the shares of stock owned by them.

(f) Corporations in the State legally holding shares of stock in other corporations, upon which the tax has been paid to this State by the corporation issuing the same, shall not be required to list or pay an ad valorem tax on said shares of stock.

(g) No individual stockholder of shares of stock in any foreign corporation shall be required to list or pay any ad valorem tax on any share of its capital stock in this State, and the situs of such shares of stock in foreign corporations owned by residents of this State, for the purposes of this act, is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

Certification of delinquent taxes to sheriffs.

Duty of sheriffs to enforce payment of taxes by sale.

Fees of sheriffs.

Making return to Commissioner.

Shares of individual stockholders not required to pay tax on stock taxed at source.

Same rule as to corporations holding stock in other corporations.

No stockholders in foreign corporations required to pay tax thereupon.

ARTICLE IV.

Income tax.

SCHEDULE D—INCOME TAX

*Short Title and Definitions.*SEC. 300. *Short Title.*

Short title.

This act shall be known and may be cited as the income tax act of one thousand nine hundred and twenty-nine.

SEC. 301. *Purpose.*

Purpose of act
to impose tax for
use of State
upon net income.

The general purpose of this act is to impose a tax for the use of the State Government, upon the net income for the calendar year one thousand nine hundred and twenty-nine, in excess of exemptions herein set out, collectible in the year one thousand nine hundred and thirty, and annually thereafter:

Of residents.

(a) Of every resident of the State.

Of domestic corporations.

(b) Of every domestic corporation.

And foreign
corporations
having a
business in
State.

(c) Of every foreign corporation and of every nonresident individual having a business or agency in this State, in proportion to the net income of such business or agency.

Corporate income
tax in addition
to Schedule C.

(d) The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

SEC. 302. *Definitions.*

Definitions.

For the purpose of this act, and unless otherwise required by the context—

Taxpayer.

1. The word "taxpayer" includes any individual, corporation, or fiduciary subject to the tax imposed by this act.

Individual.

2. The word "individual" means a natural person.

Fiduciary.

3. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate, or trust.

Person.

4. The word "person" includes individuals, fiduciaries, partnerships.

Corporations.

5. The word "corporations" includes joint-stock companies or associations and insurance companies.

Domestic corporation.

6. The word "domestic corporation" means any corporation organized under the laws of this State.

Foreign corporation.

7. The words "foreign corporation" mean any corporation other than a domestic corporation.

Tax year.

8. The words "tax year" mean the calendar year in which the tax is payable.

Income year.

9. The words "income year" mean the calendar year or the fiscal year upon the basis of which the net income is computed under this act; if no fiscal year has been established, they mean the calendar year.

10. The words "fiscal year" mean an income year, ending on the last day of any month other than December. Fiscal year.

11. The word "paid," for the purposes of the deductions under this act, means "paid or accrued" or "paid or incurred," and the words "paid or accrued," "paid or incurred," and "incurred" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received" for the purpose of the computation of the net income under this act, means "received or accrued," and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. Paid.
Paid or accrued,
paid or incurred,
incurred.
Received.
Received or
accrued.

12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year. Resident.

13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, includes the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States. Foreign country.
United States.

IMPOSITION OF TAX.

SEC. 310. *Individuals.*

A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually, with respect to the net income of the taxpayer as herein defined, and upon income earned within the State of every nonresident having a business or agency in this State, computed at the following rates, after deducting the exemptions provided in this act: Imposition of
tax.
Individuals.
Tax on net
income of
individuals after
exemptions.

On the excess over the amount legally exempted up to twenty-five hundred dollars, one and one quarter per cent. Up to \$2500,
1 ¼ %.

On the excess above twenty-five hundred dollars and up to five thousand dollars, two per cent. Next \$2500,
2 %.

On the excess above five thousand dollars and up to seven thousand five hundred dollars, two and three-fourths per cent. Next \$2500,
2 ¾ %.

On the excess above seven thousand five hundred dollars and up to ten thousand dollars, three and one-half per cent. Next \$2500,
3 ½ %.

On the excess above ten thousand dollars and up to fifteen thousand dollars, four and one-half per cent. Next \$5000,
4 ½ %.

On the excess over fifteen thousand dollars, five per cent. Over \$15,000,
5 %.

SEC. 311. *Corporations.*

Every corporation organized under the laws of this State shall pay annually an income tax equivalent to four and one-half per cent of the entire net income, as herein defined, re- Corporations.
Corporations to
pay income tax
of 4 ½ % of net
income.

Tax of foreign corporation calculated upon basis of business done in State as follows:

Real estate and manufacturing companies.

Proportion of net income represented by property in this State.

Corporations dealing in intangible property, proportion of receipts in State to those in and out of State.
Definition of tangible personal property.

Foreign insurance companies under section 208 exempt.

Railroads and public service corporations.

Net income of above corporations calculated upon net operating income according to standard classification of accounting.

Method of computation when corporation operates within and without State.

ceived by such corporation during the income year; and every foreign corporation doing business in this State shall pay annually an income tax equivalent to four and one-half percent of a proportion of its entire income, to be determined according to the following rules:

(a) In case of a company other than companies mentioned in the next succeeding section, deriving profits principally from the ownership, sale or rental of real estate, or from the manufacture, purchase, sale of, trading in, or use of tangible property, such proportion of its entire net income as the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deductions on account of encumbrances thereon.

(b) In case of a corporation deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State for the year ended on the date of the close of its fiscal year next preceding is to its gross receipts for such year within and without the State.

(c) The words "tangible personal property" shall be taken to mean corporeal personal property, such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean money deposits in bank, shares of stock, bonds, notes, credits, or evidence of an interest in property and evidences of debt.

(d) Foreign insurance companies doing business in this State and returning premium receipts to the Insurance Commissioner, and paying the tax upon such premium receipts as provided in section two hundred and eight of this act, shall be exempt from this tax.

SEC. 312. *Railroads and Public-Service Corporations.*

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad, express service, telephone or telegraph business, or other form of public service, when such company is required by the Interstate Commerce Commission to keep records according to its standard classification of accounting, shall be the "net operating income" of such corporation as shown by their records, kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without the State, their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State, the equal mileage proportion within this State of their interstate business, and deducting from their gross "operating revenues"

the proportionate average of "operating expenses" or "operating ratio" for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts. From the net operating income thus ascertained shall be deducted "uncollectible revenue" and taxes paid in this State for the income year other than income taxes, and the balance shall be deemed to be their net income taxable under this act. That in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire.

Uncollectible
revenue deduc-
tible.

Increase or
decrease on
account of car
or locomotive
hire.

All other public-service corporations shall file under section three hundred and eleven of this article.

Other public
service
corporations.

SEC. 313. *Taxable Year.*

The tax imposed by this article shall be levied, collected, and paid in the year one thousand nine hundred and thirty and with respect to the net income received during the calendar year of one thousand nine hundred and twenty-nine, and annually thereafter.

Taxable year
defined.

SEC. 314. *Conditional and Other Exemptions.*

The following organizations shall be exempt from taxation under this act:

Certain organ-
izations exempt.

1. Fraternal beneficiary societies, orders or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents.

Fraternal
orders.

2. Building and loan associations and co-operative banks without capital stock, organized and operated for mutual purposes and without profit.

Building and
loan associations
and co-operative
banks.

3. Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Cemetery and
religious,
charitable and
educational
corporations.

4. Business leagues, chambers of commerce, or boards of trade not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Business
leagues.

Civic clubs.	5. Civic leagues or organizations not organized for profit, but operate exclusively for the promotion of social welfare.
Pleasure clubs.	6. Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.
Certain mutual insurance companies and other mutual betterment companies.	7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or co-operative telephone companies, or like organizations of a purely local character the incomes of which consists solely of assessments, dues, and fees collected from members for the sole purposes of meeting expenses.
Certain marketing organizations of farmers, etc.	8. Farmers, fruit growers, or like organizations organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them.
Tax on fiduciaries.	SEC. 315. <i>Fiduciaries.</i> The tax imposed by this act shall be imposed upon resident fiduciaries and upon nonresident fiduciaries having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected, and paid annually, with respect to:
Income from estates not distributed.	(a) That part of the net income of estates or trusts which has not become distributable during the income year.
Income of decedents.	(b) The net income received during the income year by deceased individuals who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.
Income of insolvents and incompetents.	(c) The entire net income of resident, insolvent, or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.
Tax to be charge against estate.	(d) The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust.
Definition of net income.	SEC. 316. <i>Net Income Defined.</i> The words "net income" mean the gross income of a taxpayer, less the deductions allowed by this act.
Definition of gross income.	SEC. 317. <i>Gross Income Defined.</i> 1. The words "gross income" mean the income of a taxpayer derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains or profits, and

income derived from any source whatever and in whatever form paid. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period.

2. The words "gross income" do not include the following items, which shall be exempt from taxation under this act:

(a) The proceeds of life insurance policies and contracts paid upon the death of the insured to beneficiaries or to the estate of the insured.

Certain other items exempt.

Proceeds of life insurance policies.

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract.

Return life insurance premiums or surrender of contract.

(c) The value of property, acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income.)

Property acquired by gift, but income therefrom not exempt.

(d) Interest upon the obligations of the United States or its possessions, or of the State of North Carolina, or of a political subdivision thereof.

Interest upon government obligations.

(e) Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

Compensation from United States.

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

Proceeds of accident and health policies, etc.

(g) In case of domestic insurance companies or associations paying a tax on their gross premium receipts, in addition to the above, (a) the net addition required by law to be made within the taxable year to reserve funds, including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State, pursuant to the law, as additions to guarantee or reserve funds for benefit of policyholders, and (b) the sums paid within the taxable year on policy and annuity contracts to policyholders; (c) the said insurance companies are and shall be permitted to deduct the tax paid by them to the Insurance Department on their gross premiums under section two hundred and eight of this act from the amount of income tax ascertained to be due.

Certain deductions allowed domestic insurance companies.

SEC. 318. *Basis of Return of Net Income.*

1. The net income of a taxpayer shall be computed in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if in any case such

Computation of net income by method of accounting used by taxpayers.

Taxpayers may, with approval of Commissioners, pay on basis of some other month ending than December 31.

Taxpayer, with approval of Commissioner, may change from fiscal to calendar year and otherwise.

Individuals in partnerships to return only distributive shares.

Beneficiaries must return their share of estate or trust.

Method of determining gain or loss in disposition of property.

method does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly reflect the income, but shall follow as nearly as practicable the Federal practice. Taxpayers whose accounting period of twelve months ends as of the last day of some month other than December, and the books of such taxpayer are kept accordingly, may, with the approval of the Commissioner of Revenue and subject to such rules and regulations as he may establish, return their net income under this act on the basis of such fiscal year in lieu of that of the calendar year.

2. A taxpayer may, with the approval of the Commissioner of Revenue, and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year: *Provided*, that such approval must be obtained from the Commissioner at least thirty days prior to the end of such income year.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income his distributive share of the net income of the partnership for each income year, whether distributed or not.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust, or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution), ratable in proportion to their respective interest.

SEC. 319. *Determination of Gain or Loss.*

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal, or mixed, the basis shall be, in the case of property acquired before January first, one thousand nine hundred and twenty-one, the fair market price of the value of such property as of that date, and in all other cases the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of costs or market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

SEC. 320. *Exchanges of Property.*

1. When property is exchanged for other property of like kind, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

Exchange of property, no gain or loss.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

No gain or loss in property transferred to new corporation in return for stock, etc.

3. When, in connection with the reorganization, merger or consolidation of a corporation, a taxpayer receives in place of stock or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

Computing gain or loss in reorganizations or mergers.

SEC. 321. *Inventory.*

Whenever, in the opinion of the Commissioner of Revenue, it is necessary, in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner of Revenue may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

Commissioner may direct taking of inventory by taxpayer.

SEC. 322. *Deductions.*

In computing net incomes there shall be allowed as deductions:

Deductions allowed.

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:

Expenses of running business.

(a) As to individuals, reasonable wages of employees for services actually rendered in producing such income.

Wages to employees of individuals.

(b) As to partnerships, reasonable wages of employees and a reasonable allowance for copartners or members of a firm, for services actually rendered in producing such income the amount of such salary allowance to be included in the personal return of the copartner receiving same.

Same as to copartnerships.
Return of co-partner.

(c) As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

Wages and salaries of corporation.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purpose of the trade of property to which the taxpayer has not taken or is not taking title, or in which he has no equity.

Rentals for property not owned and used in trade.

3. Unearned discount and all interest paid during the income year on indebtedness, except interest on obligations contracted for the purchase of non-taxable securities or shares of stock the income tax upon which has not been paid to this State by

Unearned discount and interest on obligations.

Exceptions.	the corporation. Dividends on preferred stock shall not be deducted as interest.
Certain taxes.	4. Taxes paid or accrued during the income year, except taxes on income, inheritance and estate taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed.
Dividends on stock taxed at source.	5. Dividends from stock in any corporation the income of which shall have been assessed, and the tax on such income paid by the corporation under the provisions of this act: <i>Provided</i> , that when only part of the income of any corporation shall have been assessed under this act, only a corresponding part of the dividends received therefrom shall be deducted.
Losses not insured.	6. Losses sustained during the income year if not compensated for by insurance or otherwise.
Worthless debts.	7. Debts ascertained to be worthless and actually charged off within the income year, if the amount has previously been included in gross income in a return under this act.
Allowance for depreciation and obsolescence.	8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil and gas wells, other natural deposits and timber, a reasonable allowance for depletion: <i>Provided</i> , that in computing the deductions allowed under this paragraph, the basis shall be cost plus any additions and improvements (including in the case of mines, oil and gas wells, and other natural deposits, the cost of development not otherwise deducted). In the case of leases, the deductions allowed may be equitably apportioned between the lessor and the lessee.
Depletion of natural deposits.	
Leases.	
Contributions to certain causes, not to exceed 15% of net income.	9. Contributions or gifts made by individuals within the income year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's net income as computed without the benefit of this subdivision.
Tax paid by residents on business in another State.	10. Resident individuals and corporations having an established business in another State, or investment in property in another State, may deduct from the tax due upon the entire net income of such resident individual or corporation the tax paid upon the net income of such business or investment in another State, if such business or investment is in a State that levies a tax upon net income. The deduction authorized in this subsection shall in no way relate to income or tax paid thereon received by resident individuals or corporations from personal services or income from mortgages, stocks, bonds, securities, and deposits.
Exceptions: personal service income and that on securities.	

11. In the case of a nonresident individual, the deductions allowed in this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

Apportionment of deductions in case of non-residents.

SEC. 323. *Items Not Deductible.*

In computing net income no deduction shall in any case be allowed in respect of:

Items not deductible.
Living expenses.

(a) Personal, living, or family expenses.

(b) Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.

Permanent improvement expenditures.

(c) Any amount expended in restoring property for which an allowance is or has been made.

Amount paid for restoration of property.

(d) Premiums paid on any life insurance policy.

Premiums on life insurance.

SEC. 324. *Exemptions.*

1. There shall be deducted from the net income the following exemptions:

Exemptions.

(a) In the case of a single individual, a personal exemption of one thousand dollars.

Single person, \$1000.

(b) In the case of a married man with a wife living with him, two thousand dollars, or in the case of a person who is the head of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars.

Married man living with wife, \$2000.
Or one having dependents.

(c) In the case of a widow or widower having minor child or children, natural or adopted, two thousand dollars.

Having minor children, \$2000.

(d) Two hundred dollars (\$200.00) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

For each dependent, \$200.

Conditions.

(e) In the case of a fiduciary, if taxable under clause (a) of paragraph one of section three hundred and fifteen, a personal exemption of one thousand dollars; if taxable under clause

Fiduciaries, \$1000.

(b) of said paragraph, an exemption of one thousand dollars; *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph, the same exemptions to which the beneficiary would be entitled.

Surviving husband or wife.

(f) A married woman having a separate and independent income, \$1,000.00.

Married woman with separate income, \$1000.

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another State, or with respect to a nonresident having a business or agency in this State, unless

Exemptions not allowed certain residents and non-residents.

the entire income of such resident or nonresident individual is shown in the return of such resident or nonresident; and if the entire income is so shown, the exemption shall be prorated in the proportion of the income in this State to the total income.

Income status
on last day of
year.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

SEC. 325. *Credit for Taxes in Case of Taxpayers other than Residents of the State.*

Credit allowed
non-residents
for tax paid
elsewhere.

Whenever a taxpayer other than a resident of the State has become liable to income tax to the State or county where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the State or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other State or country was imposed: *Provided*, that such credit shall be allowed only if the laws of said State or country (1) grant a substantially similar credit to residents of this State subject to income tax under such laws, or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other State or country

Reciprocity.

SEC. 326. *Returns.*

Who must make
returns.

1. Every resident or nonresident having a net income during the income year taxable in this State of one thousand dollars (\$1,000.00) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars (\$2,000.00) or over, if married and living with husband or wife, and every corporation doing business in the State shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act, he may require any such person or corporation to make a return.

Commissioner
may order return
filed.

Agent may make
return.

2. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a guard-

ian or other person charged with the care of the person or property of such taxpayer.

3. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

Return of corporation to be sworn to by some officer.

4. The return of an individual who, while living, received income in excess of the exemption during the income year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and that the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make a return for and settlement of tax for any income earned in the income year up to its period of dissolution.

Return of individual who has died by personal representative.

In case of dissolved corporation.

5. Where the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price-fixing, charges for service or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining the same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

Power of Commissioner to investigate certain returns which have been distorted.

6. When any corporation liable to taxation under this act conducts its business in such a manner as either directly or indirectly to benefit the members or stockholders thereof or any person interested in such business by selling its products or the goods or commodities in which it deals at less than the fair price which might be obtained therefor, or where a corporation, a substantial portion of whose capital stock is owned either directly or indirectly by another corporation, acquires and disposes of the products of the corporation so owning a substantial portion of its stock in such a manner as to create a loss or improper net income for either of said corporations, or where a corporation, owning directly or indirectly a substantial portion of the stock of another corporation, acquires and disposes of the products of the corporation of which it so owns a substantial portion of the stock, in such a manner as to create a loss or improper net income for either of said corporations, the Commissioner of Revenue may determine the amount of taxable income of either or any of such corporations for the calendar or fiscal year, having due regard to the reasonable profits which, but for

Right of Commissioner to determine amount of taxable income of corporation disposing of goods so as to reduce tax liability.

such arrangement or understanding, might or could have been obtained, by the corporation or corporations liable to taxation under this act, from dealing in such products, goods or commodities.

SEC. 327. *Fiduciary Returns.*

Duty of
fiduciaries to
make returns.

1. Every fiduciary subject to taxation under the provisions of this act, as provided in section three hundred and fifteen hereof, shall make a return under oath for the individual, estate, or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over.

What returns
are to contain.

2. The return made by a fiduciary shall state specifically the items of gross income and the deductions and exemptions allowed by this act, and such other facts as the Commissioner of Revenue may prescribe. Under such regulations as the Commissioner may prescribe, a return may be made by one or two or more joint fiduciaries.

Returns by
joint fiduciaries.

Subject to same
provisions as
individuals.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

SEC. 328. *Information at the Source.*

Duty of every
taxpayer,
individual,
corporation or
otherwise, with
income of \$1000
or over to file
return.

1. Every individual, partnership, corporation, joint-stock company or association, or insurance company being a resident or having a place of business in this State, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the State or of any political subdivision of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer) rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits, and incomes amounting to one thousand dollars or over, paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

Duty of every
partnership to
file return.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

Contents.

Sworn to by one
of partners.

Every fiduciary
to make return.

3. Every fiduciary shall make, under oath, a return for the individual, estate, or trust for whom or for which he acts if the net income thereof, distributed or distributable to beneficiaries during the year, is one thousand dollars or over, in which case the fiduciary shall set forth in such return the items of the gross

Contents.

income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each, and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one or two or more joint fiduciaries.

Joint fiduciaries.

SEC. 329. *Time and Place of Filing Returns.*

Returns shall be in such form as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his main office, or at any branch office which he may establish on or before the fifteenth day of March in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State, and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Return to be filed on or before March 15 of each year at office of Commissioner or at any branch established by him.

Allowance of additional time in certain cases.

Affidavit.

Preparation and distribution of blank forms.

SEC. 330. *Blank Forms to be Kept on File with Register of Deeds and Deputy Commissioners.*

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or deputy commissioner of revenue in each county a supply of blank forms for distribution.

Blank forms to be kept by deputy commissioners and registers of deeds

SEC. 331. *Failure to File Returns; Supplementary Returns.*

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer received during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return or otherwise the Commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be disclosed to him under oath of the taxpayer, and to be added to or deducted from the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the

Power of Commissioner to order filing of return or supplementary return.

Right to compel disclosure of items omitted from returns.

Corrections.

penalties to which he may be liable under any provision of this act. The Commissioner may proceed under the provisions of section three hundred and thirty-four of this act, whether or not he requires a return or a supplementary return under this section.

COLLECTION AND ENFORCEMENT OF TAX

SEC. 332. *Time and Place of Payment of Tax.*

Full amount of tax payable with return.

Tax may be paid in two installments if in excess of \$100.
Interest on deferred payment.

Extension of time for filing imposes interest.

Checks for tax may be uncertified, but penalties accrue where check is returned.

1. The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the amount of the tax exceeds one hundred dollars (\$100.00), payment may be made in two installments: one-half on the date the return is filed, one-half on or before September fifteenth following, with interest on the deferred payment at the rate of six per cent per annum.

(2) If the time for filing the return be extended, interest at rate of six per cent per annum, from the time when the return was originally required to be filed to the time of payment, shall be added and paid.

(3) The tax may be paid with uncertified check, during such time and under such regulations as the Commissioner of Revenue shall prescribe; but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties the same as if such check had not been tendered.

SEC. 333. *Examination of Returns.*

Commissioner to compute tax when paid.

Excess and overpayment.

No penalty and additional tax where understatements are made in good faith.
Interest added.

If understatement made through negligence, 5 % and interest added.

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine and compute the tax, and the amount so computed by the Commissioner shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner within ten days after notice of the amount shall be mailed by the Commissioner, and any overpayment of tax shall be returned within ten days after it is ascertained.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and, in addition, interest at the rate of six per cent per annum until paid.

4. If the understatement is found by the Commissioner of Revenue to be false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and six per centum per annum upon the amount of tax so found. The provisions of this act with respect to revision and appeal shall apply to a tax thus assessed.

False or fraudulent statements impose double tax and interest.

Revision and appeal.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

Interest computed from date tax was payable.

SEC. 334. *Corrections and Changes.*

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer, within thirty days after receipt of final determination by the United States Government of his corrected net income, shall make return under oath or affirmation, to the Commissioner of Revenue, of such final determined income. The Commissioner shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected; and if there shall have been an overpayment of the tax the said Commissioner shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess.

Taxpayer to notify Commissioner of changes made in Federal returns.

Additional tax and refund.

SEC. 335. *Additional Taxes.*

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity, within thirty days, to confer with the Commissioner of Revenue as to the proposed assessment. The limitation of three years to the assessment of such tax or an additional tax shall not apply to the assessment of additional taxes upon fraudulent returns. When the Commissioner of Revenue, after examination, discovers that any portion of revenue has not been assessed, and has determined the amount thereof, he shall notify the taxpayer of his findings, and the taxpayer shall then have thirty days in which to be heard and file exceptions to such reassessments; whereupon the Commissioner shall pass on any objections or exceptions made and determine the amount of tax, interest, and penalties, if any, and such amount shall be due

Commissioner may within three years assess any income that escaped assessment in original return.

Right of taxpayer to hearing. Time limitation not applicable in event of fraud.

Revision and appeal.

within ten days after notice thereof. The provisions of this act with respect to revision and appeal shall apply to a tax so assessed.

SEC. 336. *Penalties.*

Penalty for failure to file return and pay tax on time, without fraudulent intent, additional tax of 5% and interest at $\frac{1}{2}$ % per month.

Minimum of \$1.

Failure voluntarily to file return or pay tax within 60 days imposes penalty of 25%, plus above interest.

Minimum of \$5.

Writ of mandamus to lie in event of failure to file return within 60 days.

Hearing.

Costs.

Certificates of Commissioner prima facie evidence of their import.

Determination by Commissioner of income of delinquent taxpayer.

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and interest at the rate of one-half of one per centum per month or fraction thereof from the time said return was required by law to be filed, until paid.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of one-half of one per cent per month or fraction thereof, from the time such return was required to be filed, until paid, but the additional tax shall not be less than five dollars (\$5.00).

3. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable as the court shall order.

4. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

5. If any taxpayer who has failed to file a return or has filed an incorrect or insufficient return, and has been notified

by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The Commissioner may, in his discretion, allow further time for the filing of a return in such case.

Extension of
time allowable.

REVISION AND APPEAL

SEC. 340. *Revision by Commissioner of Revenue.*

A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him at any time within three years from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Commissioner shall grant a hearing thereon, and if upon such hearing he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts, and adjust the computation of tax accordingly. The Commissioner shall notify the taxpayer of his determination, and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

Taxpayer may
apply for
revision of tax
within three
years.

Hearing.

Resettlement.

SEC. 341. *Appeal.*

Any taxpayer may file formal exceptions to a finding by the Commissioner of Revenue, under the provisions of this article with respect to his taxable income, either to a matter of fact or law, as far as possible stating such exceptions separately. After they are filed the Commissioner shall pass upon the same formally, and notify the taxpayer immediately of his findings upon these exceptions. The taxpayer may, within ten days after notification of the Commissioner's ruling upon these exceptions, appeal to the Superior Court of Wake County, upon paying the tax assessed by the Commissioner and giving a bond for costs in the sum of two hundred dollars (\$200.00): *Provided*, the taxpayer may within the above prescribed time first appeal to the State Board of Assessment on the exceptions to the findings of the Commissioner and provided further that the Commissioner may in his discretion require a surety bond or a deposit of State or Government bonds in double the amount of the alleged deficiency. Appeals may then be taken by either the taxpayer or Commissioner to the Superior Court of Wake County as provided herein. Upon receipt of such notice and the taxes paid, and the filing of the cost bond in the sum of two hundred dollars (\$200.00), the Commissioner shall certify the record to the Superior Court of Wake County. In the Superior Court the proceedings shall be as follows:

Right of tax-
payer to file
exceptions.

Appeal to
Superior Court
and bond for
costs.

Appeal to State
Board of
Assessment.

Surety bond for
double amount
of deficiency.

Proceedings in
appeals to
Superior Court.
Title of cause.

The cause shall be entitled, "State of North Carolina on Relation of the Commissioner of Revenue vs. Appellant" (giving

Precedence over civil actions.
Commissioner's findings prima facie correct.
Waiving jury trial.

Hearing before judge.

Either party may appeal to Supreme Court.

State not required to give bond for costs.

Refunds to taxpayer.

name). If there are exceptions to facts found by the Commissioner, it shall be placed on the civil issue docket of such court and shall have precedence of other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of such civil actions, except that the findings of the Commissioner shall be prima facie correct. If only issues of law, or if issues of fact are raised, and the appellant shall waive jury trial at the time of taking the appeal, the appeal may be had to the Superior Court of the county in which the appellant resides, and the cause shall be heard by the judge holding court in the judicial district in which the appeal is docketed, at chambers, upon ten days' notice to the parties of the time and place of hearing, and the said judge shall pass upon and determine all issues, both of law and fact, the State hereby waiving in such cases a trial by jury. Either party may appeal to the Supreme Court from the judgment of the Superior Court under the rules and regulations prescribed by law for appeals, except that the State, if it should appeal, shall not be required to give any undertaking or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on its docket so as to give the same a speedy hearing. Any taxes, interest, or penalties paid, found by the court to be in excess of those which can be legally assessed, shall be ordered refunded to the taxpayer, with interest from the time of payment.

ARTICLE V.

GENERAL ADMINISTRATION

Penalties

SEC. 400. Failure of a Person, Public Utility and/or Public Service Corporation to File Report.

Penalty for failure to file certain reports, \$10 for each day.

If any person, firm, or corporation required to file a report under any of the provisions of Schedules B and C of this act fails, refuses, or neglects to make such report as required herein within the time limited in said schedules for making such report, he or it shall pay a penalty of ten dollars (\$10.00) for each day's omission.

SEC. 401. Charter Canceled for Failure to Report.

Failure of corporation to file report or pay tax required made cause for cancellation of charter.

If a corporation required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility (not an agency of interstate commerce) or a corporation organized under the laws of this State, or as a foreign corporation doing business in this State for profit, or owning and using a part or all of its capital or plant in this State, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for

making such report or return, or for paying such tax or fee, the Commissioner of Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by appropriate entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State by proper entry. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify by registered mail such domestic or foreign corporation of the action taken by him.

Duties of
Secretary of
State as to
cancellation.

SEC. 402. *Penalty for Exercising Corporate Function After Cancellation of Charter.*

Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority after the same are canceled, as provided in any section of this act, shall pay a penalty of not less than one hundred dollars nor more than one thousand, to be recovered in an action to be brought by the Commissioner of Revenue in the Superior Court of Wake County.

Notification of
cancellation to
corporation.

Engaging in
business after
cancellation of
charter imposes
penalty of \$100
to \$1000.

SEC. 403. *Corporate Rights Restored.*

Any corporation whose articles of incorporation or certificate of authority to do business in this State have been canceled by the Secretary of State, as provided in section four hundred and one of this act, or similar provisions of prior revenue acts, upon the filing, within ten years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all State taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of fifty dollars, shall be entitled to again exercise its rights, privileges, and franchises in this State; and the Secretary of State shall cancel the entry made by him under the provisions of section four hundred and one of this act or similar provision of prior revenue acts, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises.

Restoration of
corporate rights
upon compliance
with Act and
payment of
penalty of \$50.

SEC. 404. *Officers, Agents, and Employees; Misdemeanor Failing to Comply With Tax Law.*

If any officer, agent, and/or employee of any person, firm, or corporation subject to the provisions of this act shall wilfully fail, refuse, or neglect to make out, file, and/or deliver any reports or blanks, as required by such law, or to answer any questions therein propounded, or to knowingly and wilfully give a false answer to any such question wherein the fact inquired of

Failure of
officers, agents
and employees to
comply with Act
made misde-
meanor.

is within his knowledge, or upon proper demand to exhibit to such Commissioner of Revenue or any person duly authorized by such Commissioner any book, paper, account, record, memorandum of such person, firm, or corporation in his possession and/or under his control, he shall be guilty of a misdemeanor and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

SEC. 405. *Aiding and/or Abetting Officers, Agents, or Employees in Violation of this Act a Misdemeanor.*

If any person, firm, or corporation shall aid, abet, direct, cause or procure any of his or its officers, agents, or employees to violate any of the provisions of this act he or it shall be guilty of a misdemeanor, and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

SEC. 406. *Each Day's Failure a Separate Offense.*

Every day during which any person, firm, or corporation subject to the provisions of this act, or any officer, agent, or employee thereof, shall wilfully fail, refuse, or neglect to observe and comply with any order, direction, or mandate of the Commissioner of Revenue, or to perform any duty enjoined by this act, shall constitute a separate and distinct offense.

SEC. 407. *Penalty for Bad Checks.*

When any taxpayer shall tender any uncertified check for payment of the tax due by him and such check shall have been returned to the office of the Commissioner of Revenue unpaid on account of insufficient funds of the drawer of said check in the bank upon which same is drawn, then and in that event an additional tax shall be imposed equal to ten per cent of the tax due; and in no case shall the increase of said tax because of such failure be less than one dollar, and the said additional tax shall not be waived or diminished by the Commissioner of Revenue. This section shall also apply to all taxes levied or assessed by the State.

SEC. 408. *Discretion of Commissioner Over Penalties.*

The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to reduce or waive any penalties provided for in this act, except the penalty provided in section four hundred and seven relating to unpaid checks.

REMEDIES

SEC. 420. *Tax a Debt.*

Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a debt from the person, firm, or corporation liable to pay the same to the State of North Carolina.

Punishment.

Aiding and abetting in violation also made misdemeanor.

Punishment.

Each day's failure to comply with order herein made separate offense.

Penalty for tendering bad checks for tax imposes additional tax of 10%.

Minimum increase \$1.

Commissioner may waive or reduce penalties except in section 408.

Remedies.

Every tax imposed by Act constitutes debt to State.

SEC. 421. *Action for Recovery of Taxes.*

Action may be brought at any time by the Attorney-General of the State, at the instance of the Commissioner of Revenue, in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

Action for recovery of tax to be brought by Attorney-General.

SEC. 422. *Tax Upon Settlement of Fiduciary's Account.*

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have been paid, and that all taxes which may become due are secured by bond, deposit, or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

No final settlement by fiduciary to be allowed till account shows payment of taxes hereunder.

Certificate of Commissioner conclusive as to payment.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney-General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

Facilitating settlement of estates of fiduciaries by agreeing upon amount of taxes.

SEC. 423. *Warrant for the Collection of Taxes.*

If any tax imposed by this act or any portion of such tax be not paid within sixty days after the same becomes due and has been assessed, the Commissioner of Revenue shall issue an order under his hand and official seal, directed to the sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer, found within his county, for the payment of the amount thereof, with the added penalties, additional taxes, interest, and the cost of executing the same, and to return to the Commissioner of Revenue the money collected by virtue thereof by a time to be therein specified, not less than sixty days from the date of the order. The said sheriff shall thereupon proceed upon the same in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the order, to be collected in the same manner. If an order be returned not satisfied in full, the Commissioner of Revenue shall have the same remedies to enforce the claim for taxes against the taxpayer as if the State had recovered judgment against the taxpayer for the amount of the tax.

Warrant of collection may be issued to sheriffs in cases of delinquent taxes.

Sheriffs to proceed as in execution.

Fees of sheriffs.

Remedies of Commissioner where order is returned not satisfied.

SEC. 424. *Taxes recoverable by action.*

Upon the failure of any corporation to pay the taxes, fees,

Action to recover delinquent taxes may be brought.

and penalties prescribed by Schedules B and C of this act, the Commissioner of Revenue may certify same to the sheriff of the county in which such company may own property, for collection as provided in this act; and if collection is not made, such taxes or fees and penalties thereon may be recovered in an action in the name of the State, which may be brought in the Superior Court of Wake County, or in any county in which such corporation is doing business, or in any county in which such corporation owns property. The Attorney-General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such county as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee, or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

SEC. 425. *Additional Remedies.*

In addition to all other remedies for the collection of any taxes or fees due under the provisions of this act, the Attorney-General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees, or penalties due under this act from any public utility (not an agency of interstate commerce) or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility (not an agency of interstate commerce) has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility (not an agency of interstate commerce) or corporation is located or has an office or place of business, for an injunction to restrain such public utility (not an agency of interstate commerce) or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State; and if it is made to appear to the court, upon hearing, that such public utility (not an agency of interstate commerce) or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such penalties for failure to make or file such reports or returns, such court shall grant and issue such injunction.

To be instituted
by Attorney-
General.

Allegations.

Additional
remedy of
injunction to
restrain car-
rying on of
business till tax
is paid or
required report
filed.

Contents of
petition.

SEC. 426. *Failure of Sheriff to Execute Order.*

If any sheriff of this State shall wilfully fail, refuse or neglect to execute any order directed to him by the Commissioner of Revenue and within the time provided in this act, the official bond of such sheriff shall be liable for the tax, penalty, interest, and cost due by the taxpayer.

Liability of sheriffs for taxes in event of their failure to perform duties required.

SEC. 427. *Actions, When Tried.*

All actions or processes brought in any of the Superior Courts of this State, under provisions of this act, shall have precedence over any other civil causes pending in such courts, and the courts shall always be deemed open for trial of any such action or proceeding brought therein.

Such actions to have precedence over other civil actions.

GENERAL PROVISIONS

SEC. 440. *Taxes Payable in National Currency; for What Period, and When a Lien.*

The taxes herein designated and levied shall be payable in the existing national currency. State, county, and municipal taxes levied for any and all purposes pursuant to this act shall be for the fiscal year in which they become due, except as otherwise provided, and the lien of such taxes shall attach to all real estate of the taxpayer within the State, which shall attach annually on the date that such taxes are due and payable, and shall continue until such taxes, with any interest, penalty, and costs which shall accrue thereon, shall be paid.

General provisions.

Taxes payable in national currency.

Fiscal year.

Taxes lien on real estate.

SEC. 442. *Municipalities Not to Levy Income and Inheritance Tax.*

No city, town, township, or county shall levy any tax on income or inheritance.

Municipalities may not levy inheritance or income tax.

SEC. 443. *State Taxes.*

No ad valorem tax on any property in the State shall be levied for any of the uses of the State Government. The taxes levied in this act are for the expenses of the State Government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, an equalizing fund for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

No ad valorem State tax.

Purpose of taxes herein levied.

SEC. 445. *Tax Exemption Repealed.*

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation, except property belonging to the United States and to municipal corporations, and property held for the benefit of churches, religious societies, charitable, edu-

All acts granting tax exemptions in charters of corporations, repealed.

All property of such corporations with exceptions set out, subject to tax. Exceptions.

cational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever, held or used for investment, speculation or rent shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investments shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable, or benevolent institutions.

SEC. 446. *Law Applicable to Foreign Corporations.*

Foreign corporations subject to Act as are domestic corporations.

All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers.

SEC. 447. *Information Must Be Furnished.*

Right of Commissioner to require information to be furnished.

Each company, firm, corporation, person, association, co-partnership, or public utility shall furnish the Commissioner of Revenue, in the form of returns prescribed by him, all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of the laws which the said Commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

SEC. 448. *Returns Required.*

Blanks directed by Commissioner to be filled out and returned must be so executed.

Any company, firm, corporation, person, association, co-partnership, or public utility receiving from the Commissioner of Revenue any blanks, requiring information, shall cause them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

Reports to be verified under oath.

The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner or agent, and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

SEC. 449. *Personal Liability of Officers, Trustees, or Receivers.*

Officers, etc. of corporations allowing funds to be disbursed before taxes are paid made personally liable.

Any officer, trustee, or receiver of any corporation required to file report with the Commissioner of Revenue, having in his custody funds of the corporation, who allows said funds to be paid out or distributed to the stockholders of said corporation, without having satisfied the State Board of Assessment or Commissioner of Revenue for any State taxes which are due or have accrued, shall be personally responsible for the payment

of said tax, and in addition thereto shall be subject to a penalty of not more than the amount of the tax, nor less than twenty-five per cent of such tax found to be due or accrued.

SEC. 450. *Blanks Furnished by Commissioner of Revenue.*

The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purpose of the laws which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, co-partnership, or public utility subject thereto.

Preparation and distribution of suitable blanks by Commissioner.

SEC. 451. *Commissioner of Revenue to Keep Records.*

The Commissioner of Revenue shall keep books of account and records of collections of taxes as may be prescribed by the Director of the Budget; shall keep an assessment roll for the taxes levied, assessed, and collected under this act, showing in same the name of each taxpayer, the amount of tax assessed against each, when assessed, the increase or decrease in such assessment, the penalties imposed and collected, and the total tax paid; and shall make monthly reports to the Director of the Budget and to the Auditor and/or State Treasurer of all collections of taxes on such forms as prescribed by the Director of the Budget.

Books and records of taxes and tax collections to be kept by Commissioner.

Contents.

Monthly reports of Commissioner.

SEC. 453. *Publication of Statistics.*

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

Publication of statistics by Commissioner.

SEC. 454. *Powers of Commissioner of Revenue.*

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the tax due by any taxpayer under this act, shall have power to examine or cause to be examined, by any agent or representative designated by him for that purpose, any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oaths to such person or persons.

Power of Commissioner to examine or cause to be examined books, papers, records, etc.

May require attendance of witnesses, administer oaths and take testimony.

SEC. 455. *Secrecy Required of Officials. Penalty for Violation.*

(a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, clerk, other officer, employee, or former officer or employee, to divulge and make known in any manner the amount of income, income tax or other taxes, or any particulars set forth or disclosed in any report or return required under this act.

Unlawful for Commissioner to divulge, except upon court order, income tax matters.

Certain officers of State may investigate reports and returns, and publish statistics.

Inspection by legal representative of State in action to enforce tax payment.

Preservation of reports for three years; destruction of, may be ordered by Commissioner.

Violation of section made misdemeanor.

Punishment. Dismissal of State officer.

Disqualification from holding office for five years.

Inspection of reports and returns permitted to certain Federal officials and officers of other States.

Reciprocity.

Commissioner. may appoint and dismiss deputies, etc.

(b) Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns, and the items thereof; the inspection of such reports or returns by the Governor, Attorney-General, or their duly authorized representative; or the inspection by a legal representative of the State of the report or return of any taxpayer who shall bring an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed by this act.

(c) Reports and returns shall be preserved for three years, and thereafter until the Commissioner of Revenue shall order the same to be destroyed.

(d) Any person, officer, agent, clerk, employee or former officer or employee violating the provisions of this section shall be guilty of a misdemeanor, and fined not less than two hundred dollars (\$200.00) nor more than one thousand dollars (\$1,000.00), and/or imprisoned, in the discretion of the court; and if such offending person be an officer or employee of the State, he shall be dismissed from such office or employment, and shall not hold any public office or employment in this State for a period of five years thereafter.

(e) Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal Revenue of the United States, or the revenue officer of any State imposing any of the taxes imposed in this act, or the duly authorized representatives of either, to inspect the report or return of any taxpayer; or may furnish such officer or his authorized agent an abstract of the report or return of any taxpayer; or supply such officer with information concerning any item contained in any report or return, or disclosed by the report of any investigation of such report or return of any taxpayer. Such permission, however, shall be granted or such information furnished to such officer, or his duly authorized representative, only if the statutes of the United States or of such other State grants substantially similar privilege to the Commissioner of Revenue of this State or his duly authorized representative

SEC. 456. *Deputies and Clerks.*

The Commissioner of Revenue may appoint such deputies, clerks, and assistants under his direction as may be necessary to administer the laws relating to the assessment and collection of all taxes provided for in this act; may remove and discharge same at his discretion, and shall fix their compensation within the rules and regulations prescribed by the Salary and Wage Commission.

SEC. 458. *Commissioner and Deputies to Administer Oaths.*

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect to any return or report required by this act or under the rules and regulations of the Commissioner of Revenue, and shall have access to the books and records of any person, firm, corporation, county, or municipality in this State.

Commissioner and deputies may administer oaths or take acknowledgments.

Access to books and records of taxpayers.

SEC. 459. *Rules and Regulations.*

The Commissioner of Revenue may, from time to time, make, prescribe, and publish such rules and regulations, not inconsistent with this act, as may be needful to enforce its provisions.

Commissioner may make rules and regulations.

SEC. 460. *Time for Filing Reports Extended.*

The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any person, firm, or corporation or public utility a further specified time within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee shall be extended or postponed accordingly.

Commissioner may extend time for filing reports.

SEC. 461. *Construction of the Act; Population.*

It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income, or other taxes. Such decisions by the Commissioner of Revenue shall be prima facie correct, and a protection to the officers and taxpayers affected thereby. Where the license tax is graduated in this act according to the population, the population shall be the number of inhabitants as determined by the last census of the United States Government: *Provided*, that if any city or town in this State has extended its limits since the last census period, and thereafter has taken a census of its population in these increased limits by an official enumeration either through the aid of the United States Government or otherwise, the population thus ascertained shall be that upon which the license tax is to be graduated.

Construction of Act by Commissioner.

Population herein based on last U. S. census, except where cities or towns have extended limits.

SEC. 462. *When Increases Operative.*

In all instances in which the taxes are increased or decreased under Schedules B and C of this act, and which shall become due between the ratification of this act and the first day of June, one thousand nine hundred and twenty-nine, such increase or decrease shall become operative only from and after the thirty-first day of May, one thousand nine hundred and twenty-nine.

Increase or decrease in tax effective from May 31, 1929.

SEC. 463. *Authority for Imposition of Tax.*

This act, after its ratification, shall constitute authority for the imposition of taxes upon the subjects herein revised, and

Act constitutes authority for imposition of taxes herein

Conflicting laws repealed, except as to taxes and penalties due or reports to be filed at time of ratification.

all laws in conflict with it are hereby repealed, but such repeal shall not affect taxes listed or which ought or should have been listed, or which may have been due, or penalties or fines incurred from failure to make the proper reports, or to pay the taxes at the proper time under any of the schedules of existing law, but such taxes and penalties may be collected, and criminal offenses prosecuted, under such law existing at the time of the ratification of this act, notwithstanding this repeal.

SEC. 464. *Taxes to Be Paid.*

No suit allowed to prevent collection of tax.

No court of this State shall entertain a suit of any kind brought for the purpose of preventing the collection of any tax imposed in this act. Whenever a person shall have a valid defense to the enforcement of the collection of a tax assessed or charged against him or his property, such person shall pay such tax to the proper officer, and notify such officer in writing that he pays same under protest. Such payment shall be without prejudice to any defense or rights he may have in the premises, and he may, at any time within thirty days after such payment, demand the same in writing from the Commissioner of Revenue of the State, if a State tax, or if a county, city, or town tax, from the treasurer thereof, for the benefit or under the authority or by request of which the same was levied; and if the same shall not be refunded within ninety days thereafter, may sue such official for the amount so demanded; and if upon the trial it shall be determined that such tax or any part thereof was levied or assessed for an illegal or unauthorized purpose, or was for any reason invalid or excessive, judgment shall be rendered therefor, with interest, and the same shall be collected as in other cases. The amount of State taxes for which judgment shall be rendered in such action shall be refunded by the State.

Valid defense must be produced by paying tax under protest and by demanding return.

Right of taxpayer to sue for return of tax if demand is refused.

Valid parts of Act upheld.

SEC. 465. *Unconstitutionality or Invalidity.*

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set of sections shall in any way affect the interpretation of this act or any part thereof.

ARTICLE VI

Citation of Act.

SEC. 501. This act may be cited as the Revenue Act of nineteen hundred and twenty-nine.

Definitions.

SEC. 502. When used in this act or the Machinery Act—

- (1) The term "Person" means an individual, trust, or estate, a partnership or company. Person.
- (2) The term "Corporation" includes associations, joint-stock companies, insurance companies, and limited partnerships where shares of stock are issued. Corporation.
- (3) The term "Domestic," when applied to corporations or partnerships, means created or organized in the State of North Carolina. Domestic.
- (4) The term "Foreign," when applied to a corporation or partnership, means a corporation or partnership not domestic. Foreign.
- (5) The term "Commissioner" means the Commissioner of Revenue. Commissioner.
- (6) The term "Deputy" means an authorized representative of the Commissioner of Revenue or other commissioner. Deputy.
- (7) The term "Taxpayer" means any person, firm, or corporation subject to a tax or duty imposed by the Revenue or Machinery Act. Taxpayer.
- (8) The term "State License" means a license issued by the Commissioner of Revenue, usable, good and valid in the county or counties named in the license. State License.
- (9) The term "State-wide License" means a license issued by the Commissioner of Revenue, usable, good and valid in each and every county in this State. State-wide License.
- (10) The term "Intangible Property" means patents, copyrights, secret processes and formulæ, good-will, trademarks, trade brands, franchises, stocks, bonds, notes, evidences of debt, bills and accounts receivable, and other like property. Intangible property.
- (11) The term "Tangible Property" means all property other than intangible. Tangible Property.
- (12) The term "Public Utility," as used in this act, means and includes each person, firm, company, corporation, and association, their lessees, trustees, or receivers, elected or appointed by any authority whatsoever, and herein referred to as express company, telephone company, telegraph company, Pullman car company, freight line company, equipment company, electric power company, gas company, railroad company, union depot company, water transportation company, street railway company, railroad company, and other companies exercising the right of eminent domain, and such term, "Public Utility," shall include any plant or property owned and/or operated by any such persons, firms, corporations, companies, or associations. Public Utility.
- (13) The term "Express Company" means a public utility company engaged in the business of conveying to, from, or through this State or part thereof, money, packages, gold, silver, plate, or other articles and commodities by express, not including the ordinary freight lines of transportation of merchandise and property in this State. Express Company.

Telephone
Company.

(14) The term "Telephone Company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or part thereof, telephone messages or conversations.

Telegraph
Company.

(15) The term "Telegraph Company" means a public utility company engaged in the business of transmitting to, from, through, or in the State, or a part thereof, telegraphic messages.

Pullman Car
Company.

(16) The term "Pullman Car Company" means a public utility company engaged in the business of operating cars for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railroad line or lines or other common carrier lines, in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed sleeping, Pullman, palace, parlor, observation, chair, dining, or buffet cars, or by any other name.

Freight Line
Company.

(17) The term "Freight Line Company" means a public utility company engaged in the business of operating cars for the transportation of freight or commodities, whether such freight and/or commodities is owned by such company or any other person or company, over any railroad or other common carrier line or lines in whole or in part within this State, such line or lines not being owned, leased and/or operated by such railroad company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, refrigerator, fruit, meat, oil, or by any other name.

Equipment
Company.

(18) The term "Equipment Company" means a public utility company engaged in the business of furnishing and/or leasing cars, of whatsoever kind or description, to be used in the operation of any railroad or other common carrier line or lines, in whole or in part within this State, such line or lines not being owned, leased, or operated by such railroad company.

Electric Power
Company.

(19) The term "Electric Power Company" means a public utility company engaging in the business of supplying electricity for light, heat, and/or power purposes to consumers within this State.

Gas Company.

(20) The term "Gas Company" means a public utility company engaged in the business of supplying gas for light, heat, and/or power purposes to consumers within this State.

Waterworks
Company.

(21) The term "Waterworks Company" means a public utility company engaged in the business of supplying water through pipes or tubing and/or similar manner to consumers within this State.

Union Depot
Company.

(22) The term "Union Depot Company" means a public utility company engaged in the business of operating a union

depot or station for railroads or other common carrier purposes.

(23) The term "Water Transportation Company" means a public utility company engaged in the transportation of passengers and/or property by boat or other watercraft, over any waterway, whether natural or artificial, from one point within this State to another point within this State, or between points within this State and points without this State.

Water Transportation Company.

(24) The term "Street Railway Company" means a public utility company engaged in the business of operating a street, suburban or interurban railway, either wholly or partially within this State, whether cars are propelled by steam, cable, electricity, or other motive power.

Street Railway Company.

(25) The term "Railroad Company" means a public utility company engaged in the business of operating a railroad, either wholly or partially within this State, on rights of way acquired or leased and held exclusively by such company or otherwise.

Railroad Company

(26) The terms "Gross Receipts" or "Gross Earnings" mean and include the entire receipts for business done by any person, firm, or corporation, domestic or foreign, from the operation of business or incidental thereto, or in connection therewith. The gross receipts or gross earnings for business done by a corporation engaged in the operation of a public utility shall mean and include the entire receipts for business done by such corporation whether from the operation of the public utility itself or from any other business done whatsoever.

Gross Receipts or Earnings.

(27) The terms "Bank," "Banker," "Broker," "Stock Jobber," mean and include any person, firm or corporation who or which has money employed in the business of dealing in coin, notes, bills of exchange, or in any business of dealing, or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, acceptances, promissory notes, bonds, warrants, or other written obligations, or stocks of any kind or description whatsoever, or receiving money on deposit.

Bank, Banker, Broker, Stock Jobber.

(28) The terms "Collector" or "Collectors" mean and include county, township, city, town, tax collectors, and sheriffs.

Collector or Collectors.

(29) The term "List Takers and/or Assessors" means and includes either list takers or assessors.

List Takers and/or Assessors.

(30) The terms "Real Property," "Real Estate," "Land," "Tract," or "Lot" mean and include not only the land itself, but also all buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this or the Machinery Act.

Real Property, Real Estate, Land, Tract, or Lot.

Shares of Stock
or of Capital
Stock.

(31) The terms "Shares of Stock" or "Shares of Capital Stock" mean and include the shares into which the capital or capital stock of any incorporated company or association may be divided.

Tax or Taxes.

(32) The terms "Tax" or "Taxes" mean and include any taxes, special assessment, costs, penalties, and/or interest imposed upon property or other subjects of taxation.

SEC. 503. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

CHAPTER 346

AN ACT TO AMEND HOUSE BILL NO. 326, SENATE BILL NO. 975, ENTITLED "AN ACT PROHIBITING THE COMMISSIONERS OF BUNCOMBE COUNTY AND THE CITY OF ASHEVILLE FROM ISSUING BONDS WITHOUT A VOTE OF THE PEOPLE."

The General Assembly of North Carolina do enact:

Section 8,
House Bill 326,
Senate Bill 975,
Public Laws
1929, amended.

SECTION 1. That section eight of House Bill number three hundred and twenty-six, Senate Bill number nine hundred and seventy-five, entitled "An Act Prohibiting the Commissioners of Buncombe County and the City of Asheville from Issuing Bonds Without a Vote of the People," be and the same is hereby amended by inserting at the end of "clause (m)" of said section, the following words, "or for a water system or combined water and sewer systems," and that sub-section (4) be amended by adding after the word "systems" and before the word "thirty," the words "water systems or combined water and sewer systems."

Relates only to
Buncombe
County.
Conflicting
laws repealed.

SEC. 2. That this act shall relate only to Buncombe County.

SEC. 3. That all laws and parts of laws in conflict with this act be and the same are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

RESOLUTIONS
OF THE
GENERAL ASSEMBLY
SESSION 1929

RESOLUTION No. 1

JOINT RESOLUTION INFORMING HIS EXCELLENCY,
THE GOVERNOR, THAT THE GENERAL ASSEMBLY IS
ORGANIZED AND READY TO PROCEED WITH PUB-
LIC BUSINESS.

*Resolved by the House of Representatives, the Senate con-
curring:*

SECTION 1. That a committee of two on the part of the Sen-
ate and three on the part of the House of Representatives be
appointed to notify His Excellency, the Governor, that the Gen-
eral Assembly is organized and now ready to proceed with pub-
lic business, and invite him to deliver any message that he may
have, in person or in writing.

Joint Committee
to notify Gov-
ernor that Gen-
eral Assembly
is organized.

Ratified this the 10th day of January, A. D. 1929.

RESOLUTION No. 2

JOINT RESOLUTION RELATIVE TO THE INAUGURA-
TION OF GOVERNOR-ELECT AND OTHER STATE
OFFICERS.

*Resolved by the House of Representatives, the Senate con-
curring:*

SECTION 1. That a committee of three on the part of the Sen-
ate, to be selected by the Lieutenant-Governor, and of three
on the part of the House, to be selected by the Speaker, be ap-
pointed to coöperate with the committee appointed by the City
of Raleigh and local organizations to arrange for the details
incident to the inaugural ceremonies of Governor-elect Gardner
and other State officers.

Joint Committee
to arrange for
inauguration of
Governor.

SEC. 2. That the sum of twenty-two hundred dollars, or so
much thereof as may be necessary, be, and is hereby appro-
priated to cover the expenses incident to the inauguration, and

\$2,200 appropri-
ated for
expenses.

the Auditor is hereby authorized and directed to issue warrants upon the Treasurer payable to the chairman of the said joint committee for such inauguration expenses as he may approve, not to exceed in the aggregate the amount above named.

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this the 10th day of January, A. D. 1929.

RESOLUTION No. 3

JOINT RESOLUTION FOR THE CELEBRATION OF THE BIRTHDAYS OF GENERAL ROBERT E. LEE AND GENERAL THOMAS J. JACKSON.

Resolved by the House of Representatives, the Senate concurring:

Adjourn in honor of birthdays of Lee and Jackson.

That when the General Assembly adjourns on Saturday, the nineteenth day of January, one thousand nine hundred and twenty-nine, it do adjourn in honor of the birthdays of General Robert E. Lee and General Thomas J. (Stonewall) Jackson.

Hall of House tendered to Daughters of Confederacy for Memorial exercises.

That the hall of the House of Representatives be tendered to the Johnston Pettigrew Chapter of the United Daughters of the Confederacy, in which to hold memorial exercises celebrating the birthdays of General Lee and General Jackson on Friday night, January eighteenth, one thousand and nine hundred and twenty-nine.

Ratified this 19th day of January, A. D. 1929.

RESOLUTION No. 4

A RESOLUTION TO AUTHORIZE THE PRINTING AND DISTRIBUTION OF THE GOVERNOR'S INAUGURAL ADDRESS.

Resolved by the House of Representatives, the Senate concurring:

Address to be printed and distributed to Legislators, State Departments and Officers, and Institutions.

Governor may distribute copies.

SECTION 1. That five hundred copies of the inaugural address of His Excellency, Governor O. Max Gardner, be printed and distributed to members of the General Assembly, to all State Departments and officials and to the heads of all State Institutions and that five hundred additional copies be printed and delivered to Governor Gardner for such distribution thereof as he may direct.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 23rd day of January, A. D. 1929.

RESOLUTION No. 5

JOINT RESOLUTION INVITING HIS EXCELLENCY, THE GOVERNOR TO ADDRESS A JOINT SESSION OF THE SENATE AND HOUSE OF REPRESENTATIVES.

Resolved by the Senate, the House concurring:

That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to inform his Excellency, the Governor, that the General Assembly would be glad to have him address said body at eight-thirty Monday evening, January twenty-eighth, one thousand and nine hundred and twenty-nine.

Governor invited to address joint session.

Time.

Ratified this the 30th day of January, A. D. 1929.

RESOLUTION No. 6

A JOINT RESOLUTION PROVIDING FOR A JOINT SESSION OF THE TWO HOUSES OF THE GENERAL ASSEMBLY TO HEAR THE REPORT OF THE ANDREW JOHNSON MEMORIAL COMMISSION.

Resolved by the House of Representatives, the Senate concurring:

That the House of Representatives and the Senate meet in joint session in the hall of the House on Tuesday, February fifth, nineteen hundred twenty-nine, at eleven o'clock A. M., and there hear a report from the Andrew Johnson Memorial Commission, which report was provided for by act of nineteen hundred twenty-seven, and further to hear addresses by Judge Robert W. Winston and Dr. Oscar Haywod on the career and character of Andrew Johnson, seventeenth President of the United States.

Joint session Tuesday, February 5, to hear report of Andrew Johnson Memorial Commission.

Also to hear Judge Robert W. Winston and Dr. Oscar Haywood.

Ratified this the 5th day of February, A. D. 1929.

RESOLUTION No. 7

RESOLUTION OF SYMPATHY AND RESPECT RELATIVE TO THE DEATH OF DR. J. P. KLUTZ, FATHER OF REPRESENTATIVE L. F. KLUTZ, OF THE COUNTY OF CATAWBA.

That, whereas, the members of the General Assembly of North Carolina have learned of the passing of the beloved father of our honored fellow member from Catawba County; and

Preamble.

Whereas, the members do hereby desire to give expression of their deepest sympathy to and for the gentleman from Catawba County, the Honorable L. F. Klutz, in his great bereavement and sorrow for the loss which he has sustained, Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Sympathy of General Assembly expressed to Hon. L. F. Klutz in death of his father.

That the General Assembly does hereby extend its deepest sympathy to Honorable L. F. Klutz in his bereavement, and that a copy of these resolutions be sent to the bereaved and his family.

Ratified this 5th day of February, A. D. 1929.

RESOLUTION No. 8

JOINT RESOLUTION INVITING THE HONORABLE HERBERT HOOVER, PRESIDENT-ELECT OF THE UNITED STATES, TO ADDRESS THE LEGISLATURE IN JOINT SESSION.

Preamble.

Whereas, the Honorable Herbert Hoover, President-elect of the United States, is now sojourning in the State of Florida and will return to the City of Washington some time during the month of February, passing through the State of North Carolina, now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

President-elect Herbert Hoover invited to address joint session.

That an invitation be and the same is hereby extended to the Honorable Herbert Hoover, President-elect, to address the members of the legislature in joint session, at such time as the Honorable Herbert Hoover, President-elect, may indicate as being convenient to him; and

Copy of resolution to be sent to President-elect.

Resolved further, that a copy of this resolution be sent to the Honorable Herbert Hoover, President-elect, informing that gentleman that this body awaits his pleasure.

Ratified this 9th day of February, A. D. 1929.

RESOLUTION No. 9

JOINT RESOLUTION INVITING THE GOVERNOR TO ADDRESS THE GENERAL ASSEMBLY.

Resolved by the Senate, the House of Representatives concurring:

Governor invited to address joint session on February 15.

That his Excellency, the Governor of North Carolina, be and he is hereby invited to address a joint session of the Senate and House of Representatives on Friday, February fifteenth, at eleven-thirty o'clock.

Ratified this the 15th day of February, A. D. 1929.

RESOLUTION No. 10

JOINT RESOLUTION REQUESTING CONGRESS TO PASS AN ACT FOR THE CONSTRUCTION AND MAINTENANCE OF A SYSTEM OF NATIONAL HIGHWAYS CONNECTING THE CAPITALS OF THE FORTY-EIGHT STATES, AND FOR THE APPOINTMENT OF A COMMISSION TO FOSTER SUCH LEGISLATION.

Whereas, the State of North Carolina has created and now maintains a system of highways connecting the various county seats in said State; and said system of State highways has been found to be beneficial to the business and governmental agencies of said State in securing easier and more rapid transportation between the seats of county government within said State, which not only proves more beneficial in times of peace but would be a benefit in moving troops or supplies in times of war; and

Preamble.

Whereas, a system of National highways connecting the various State capitals of the United States by the most direct route, said system to be constructed and maintained by the National Government, by and with the coöperation of the various States, would prove to be a great benefit to all business and governmental activities, not only in times of peace but especially in time of war; Now, therefore, be it,

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the United States Government ought to construct and maintain a system of National highways connecting the various State capitals of the forty-eight States by the most direct route.

SEC. 2. That a Commission consisting of Col. T. L. Kirkpatrick, of Charlotte, as chairman, and four other members to be appointed by the Governor, be and the same is hereby created to urge and foster the passage of such legislation as may tend to establish such a system of National highways by the United States Government; *provided* no expenses are chargeable to the State in carrying out the provisions of this act.

SEC. 3. That a copy of this resolution be forwarded to each Senator and member of the House of Representatives in Congress with request that they seek by appropriate legislation to secure the establishment of said system of National highways.

SEC. 4. That this resolution shall be in force from and after its ratification.

Congress memorialized to construct and maintain national highway system connecting State capitals.

Commission headed by Col. T. L. Kirkpatrick to foster passage of such legislation.

No expenses chargeable to State.

Copy of resolution to be sent to each Congressman and Senator.

Ratified this the 21st day of February, A. D. 1929.

RESOLUTION No. 11

RESOLUTION CALLING ATTENTION OF CONGRESS TO THE ADVISABILITY AND PRACTICABILITY OF CREATING AND ESTABLISHING A LARGE NATIONAL GAME AND FISH PRESERVE IN THE EASTERN PART OF THE STATE OF NORTH CAROLINA.

Preamble.

Whereas, the waters of Eastern North Carolina abound in fish of all kinds, and lie in the usual path of ducks and other migrating birds; and,

Whereas, the climate and conditions of the eastern part of North Carolina are such as to promote, promulgate and support a rapid and large increase of all kinds of fish, game and birds, if properly regulated and protected by appropriate legislation; and,

Whereas, the great natural supply and increase of fish, birds and game is now being depleted and destroyed and wasted through improper and lack of coöperation and appropriate legislation; and,

Whereas, it is altogether practicable and highly advisable that the National Government should set apart a large territory in the eastern part of North Carolina as a national game and fish preserve and enact and enforce appropriate legislation for the protection, promulgation and control of said territory; therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Congress memorialized to create game and fish preserve in Eastern North Carolina.

SECTION 1. That a large territory in the eastern part of North Carolina ought to be created and established as a national game and fish preserve by the Federal Government and controlled and managed as are other national game and fish preserves now created and established in other parts of the United States.

Copy of resolution to be sent to each Congressman and Senator.

SEC. 2. That a copy of this resolution be forwarded to each Senator and member of the House of Representatives in Congress from this State, with the request that they seek by appropriate legislation so to create and establish a large territory in the eastern part of North Carolina as a national game and fish preserve.

Ratified this the 21st day of February, A. D. 1929.

RESOLUTION No. 12

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA AND OF THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING.

Resolved by the House of Representatives, the Senate concurring:

That there shall be a joint meeting of the House of Representatives and the Senate in the Hall of the House of Representatives on the seventh day of March, one thousand nine hundred and twenty-nine, at the hour of twelve o'clock M., for the purpose of electing Trustees of the University of North Carolina and of the North Carolina State College of Agriculture and Engineering.

Joint session to elect trustees of University and State College.

Ratified this the 6th day of March, A. D. 1929.

RESOLUTION No. 13

RESOLUTION REQUESTING THE PRESIDENT OF THE UNITED STATES, THE SECRETARY OF WAR AND THE CONGRESS OF THE UNITED STATES TO APPROVE AND AUTHORIZE THE RESTORATION OF THE LOCK IN THE VIRGINIA CUT OF THE FORMER ALBEMARLE AND CHESAPEAKE CANAL, NOW A PART OF THE NORFOLK-BEAUFORT WATERWAY.

Whereas, the United States has heretofore purchased what was known as the Albemarle and Chesapeake Canal, connecting Elizabeth River, Virginia, with Albemarle Sound, North Carolina, and has improved the same as a section of the Intercostal Waterway between the city of Norfolk, Virginia, and Beaufort, North Carolina; and,

Preamble.

Whereas, at the time of the acquisition of said Canal by the United States there existed a lock and dam in the Virginia Cut of said Canal near Great Bridge, Virginia, which lock had been in operation for many years, and probably since the construction of said Canal, which lock, among other purposes, was intended to prevent the flow of salt water southwardly through said canal into the fresh waters of Back Bay, Virginia, and Currituck Sound, North Carolina, and adjacent waters; and,

Whereas, during the progress of the improvement of said Canal, the War Department removed said lock and the same has never been restored; and,

Whereas, since the removal of said lock and the widening, deepening and straightening of the Canal, large volumes of salt water from the Elizabeth River and Hampton Roads have flowed southwardly through said Canal into the fresh waters of Back Bay, Virginia, and Currituck Sound, North Carolina, and adjacent waters, thereby creating a saline condition of such waters, and in addition sewage material has also been carried from Elizabeth River through said Canal into the fresh waters of this State, thereby causing the pollution and turbidity of said waters; and,

Whereas, the salinity of said waters and the impregnation of sewage material have, in large degree, destroyed the black bass and other fresh water species of fish in the waters of this State; and,

Whereas, the pollution of the said waters in North Carolina has destroyed the vegetation which formerly constituted the feeding ground for migratory birds, with the result that such migratory birds have almost entirely deserted these waters and contiguous sections in North Carolina; and,

Whereas, the Bureau of Biological Survey of the United States Department of Agriculture has made investigations of conditions in Currituck Sound and adjacent waters and has reported the destruction of the feeding ground for migratory birds and their disappearance from these waters and that damage has ensued, as herein recited, and has recommended the restoration of said lock; and,

Whereas, such results constitute an unjustifiable invasion of the property and jurisdictional rights of this State in its fish and wild bird life; and,

Whereas, such results have also wrought irreparable damage to the property and vocational rights of many of its citizens, thereby entailing great financial losses; and,

Whereas, it appears to be obvious that the restoration of said lock is a natural and most practicable method of preventing a continuation of the damages hereinbefore recited; and,

Whereas, the question of the advisability of restoring this lock has been under consideration by the War Department for three years, under the authority of a Resolution of the Committee on Commerce of the United States Senate, adopted February eleventh, one thousand nine hundred and twenty-six, and no report appears to have been submitted thereon, although uncontroverted evidence of the above facts has been submitted in overwhelming detail; *now therefore, be it*

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly of the State of North Carolina respectfully represents to the President of the United States, the Secretary of War and the Congress of the United States the facts above recited which have caused unwarranted injury to the sovereign rights of the State and to the property rights of the citizens of said State.

Representations
of injuries arising from facts
set forth in
preamble.

SEC. 2. That the General Assembly respectfully requests the President of the United States, the Secretary of War and the Congress of the United States immediately to take such action as shall result in the early restoration of the lock in the Canal, which was heretofore removed by the agents of the United States.

U. S. Govern-
ment requested
to restore lock in
inland waterway
canal.

SEC. 3. That in the presentation of this memorial, the General Assembly respectfully submits that it is not seeking a favor or a gratuity, but a just reparation for injuries to its jurisdiction and to its citizens as the result of acts unjustifiably committed by agents of the United States.

Just reparation
sought.

SEC. 4. That His Excellency, the Governor of North Carolina, be requested to forward a certified copy of this resolution, with accompanying letter to the President of the United States, and the Secretary of War, and that the Secretary of State be requested to forward a copy of same to each of the Senators and each member of the House of Representatives of the Congress for the State of North Carolina, and also a copy to the Chairman and each member of the Committee on Commerce of the United States Senate.

Governor re-
quested to dis-
tribute copies of
this resolution.

SEC. 5. That this resolution shall be in force and effect from and after its adoption.

Ratified this the 9th day of March, A. D. 1929.

RESOLUTION No. 14

JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE HOUSE OF REPRESENTATIVES VISITING THE NORTH CAROLINA SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the House of Representatives, the Senate concurring:

That in order to defray the expenses of the House Committee actually incurred in visiting the School for the Deaf at Morganton, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Expenses of
House Commit-
tee to Morgan-
ton School for
the Deaf ordered
defrayed.

Representative John W. Darden.....\$22.60
Representative F. C. Brinson..... 22.60

Amounts.

Representative John M. Mull..... 22.60

Representative Sam Black..... 22.60

This resolution to be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1929.

RESOLUTION No. 15

JOINT RESOLUTION TO PAY THE EXPENSES OF THE HOUSE AND SENATE VISITING COMMITTEE TO THE CASWELL TRAINING SCHOOL AT KINSTON.

Resolved by the House of Representatives, the Senate concurring:

Expenses of
Legislative Com-
mittee to Caswell
Training School
ordered defrayed.

SECTION 1. That the State Auditor be authorized to issue his warrants on the State Treasurer for the following amounts to the persons hereinafter named to defray the actual expenses of the Committee incurred in making said visit:

Amounts.

Representative H. F. Hutchins.....\$5.00

Representative R. H. Boswell..... 5.00

Representative J. C. Moye..... 2.50

Representative B. T. Cox..... 2.50

Senator R. W. Scott..... 2.75

Senator B. F. Hester..... 5.00

Total\$22.75

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 9th day of March, A. D. 1929.

RESOLUTION No. 16

JOINT RESOLUTION TO PAY EXPENSES OF THE SENATE COMMITTEE VISITING STATE HOSPITAL AT MORGANTON, NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

Expenses of
Senate Commit-
tee visiting
Morganton
Hospital
defrayed.

SECTION 1. That in order to defray the expenses of the Senate Committee actually incurred in visiting State Hospital at Morganton, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in favor of the following persons and in the following amounts:

Names and
Amounts.

Senator J. A. Bridger.....\$24.10

Senator W. F. Wood..... 24.10

Senator H. B. Ivey..... 24.10

Total\$72.30

SEC. 2. This act shall be in effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1929.

RESOLUTION No. 17

JOINT RESOLUTION DESIGNATING THE WEEK OF OCTOBER 14TH AS "NORTH CAROLINA HOME-COMING WEEK."

Whereas, the State of North Carolina in recent years has made remarkable progress along many lines and it is fitting that the people of the State should now review the record achieved since the new century began and take note of their further opportunities and possibilities; and,

Preamble.

Whereas, the North Carolina State Fair in its new location and under the management of the State of North Carolina as an agency for exhibiting the resources and products of the State was hurriedly opened for an initial exposition last fall, but the management this year will have time for a far more varied and complete exhibit of the agricultural, industrial, and commercial development of North Carolina, with the result that the nineteen hundred and twenty-nine Fair will be the first adequate State Fair held on the new location and under State control, and,

Whereas, various other commonwealths have from time to time held "Home-Coming Weeks" when the scattered sons and daughters of these commonwealths have been invited to return to their native states to join with residents in reviewing the progress made, and further opportunities for development, with a consequent stimulus to State pride and aspiration; *now therefore, be it*

Resolved by the Senate of North Carolina, the House of Representatives concurring:

SECTION 1. That the week of October fourteenth to nineteenth, nineteen hundred and twenty-nine, which will be the week of the nineteen hundred and twenty-nine North Carolina State Fair, is hereby officially designated as "North Carolina Home-Coming Week" and during this week all native sons and daughters of North Carolina who now reside in other commonwealths are hereby invited to return to their former home towns and cities and neighborhoods and join with their former neighbors and friends in the celebration of "North Carolina Home-Coming Week" and to visit the exhibit of North Carolina products and resources as shown at the North Carolina State Fair during that week.

October 14-19, 1929, designated as "North Carolina Home-Coming-Week" during State Fair.

Former residents of State invited back.

One day during Fair Week to be "Dedication Day", marking dedication of grounds to State.

President invited.

Also Governor of New York.

Special committee named to provide other addresses.

Committee on arrangements named.
Personnel.

Specially designated invitation to be distributed to number of former residents.

SEC. 2. That one day during the nineteen hundred and twenty-nine State Fair shall be officially known as "Dedication Day" when the buildings and grounds shall be formally dedicated to the service of the State with ceremonies directed by the Governor of this State and that the President of the United States is hereby formally invited to be present on that occasion and bring the greetings of the National Government to this Commonwealth, and that the Governor of the State of New York is hereby formally invited to attend during at least one day of the Fair to bring the greetings of Northern States to our own State and that the special committee hereinafter named is requested to provide for other addresses daily by eminent Americans and eminent guests returning to this State for "North Carolina Home-Coming Week," and for broadcasting by radio if practicable all addresses herein referred to.

SEC. 3. That a committee to complete details and provide further arrangements for "North Carolina Home-Coming Week" is hereby named consisting of the Governor of North Carolina, the President of the State University, the President of the North Carolina State College of Agriculture and Engineering, the Commissioner of Agriculture, the Director of the State Department of Conservation and Development, three others to be named by the Directors of the North Carolina State Fair, and such other members to be named by the Governor of North Carolina as he may deem advisable.

SEC. 4. That for the purpose of inviting former residents of North Carolina to come back to the State during "North Carolina Home-Coming Week" a specially designated invitation shall be prepared and signed in facsimile by the Governor of the State and the committee just named, with a facsimile of the Seal of the State attached, and that the State Department of Conservation and Development is requested to print such invitations and forward them to suitable persons whose names may be furnished it and that all agencies of the State Government and county and municipal governments, together with the press of the State, are asked to cooperate in all practicable and legitimate ways for promoting the objects and purposes of "North Carolina Home-Coming Week," as herein set forth.

SEC. 5. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1929.

RESOLUTION No. 18

A JOINT RESOLUTION TO PAY THE EXPENSES OF
THE HOUSE SUB-COMMITTEE VISITING THE CUL-
LOWHEE NORMAL SCHOOL.*Resolved by the House, the Senate concurring:*

SECTION 1. That in order to defray the expenses of the House sub-committee actually incurred in visiting the Cullowhee Normal School, Cullowhee, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Representative J. R. Boyd.....	\$27.99
Representative J. A. Porter.....	27.99
Representative W. H. Smith.....	27.99

Expenses of
House subcom-
mittee incurred
in visiting Cul-
lowhee Normal
School defrayed.

Personnel and
expenses.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1929.

RESOLUTION No. 19

JOINT RESOLUTION AUTHORIZING THE GRAND LODGE
OF NORTH CAROLINA TO ERECT UPON THE
GROUNDS OF THE CAPITOL SUCH MONUMENT AND
MEMORIAL AS WILL MARK THE OPENING OF THE
FIRST ORPHANAGE IN NORTH CAROLINA.

Whereas, the Grand Lodge of North Carolina, at its annual communication in December, eighteen hundred and seventy-two, authorized the establishment of an orphanage at St. John's College in Oxford, N. C., and such action was taken upon the motion of John H. Mills, afterwards superintendent and manager of that great institution, conducting such work of duty and of love; and,

Preamble.

Whereas, following the example of the Grand Lodge, other fraternities, churches and charitable bodies have organized and are conducting similar institutions; and,

Whereas, the Grand Lodge of North Carolina at its annual communication in Raleigh, in January, nineteen hundred and twenty-nine, unanimously decided to commemorate such event and mark the beginning of such noble work; and,

Whereas, said Grand Lodge has appointed a commission composed of Francis D. Winston, chairman, and J. T. Alderman, A. B. Andrews, L. Lee Gravely and H. B. Leavitt, to provide for the location and erection of such memorial; and,

Whereas, the said commission is of opinion that a monument of life size, in marble or bronze, of John H. Mills, located upon

the grounds of the State Capitol, would best portray such splendid achievement, and have asked permission of the Council of State to be allowed to erect such memorial thereon, and which said permission subject to Legislative authority has been given upon the terms of such grant from said Council of State; *therefore, be it*

Resolved by the House of Representatives, the Senate concurring:

Permission to Grand Lodge of Masons to erect monument to John H. Mills upon Capitol grounds.

Council of State to approve details of monument.

To approve plans and specifications.

First, that subject to the approval of the Council of State as in said authority set out, permission is hereby given the Grand Lodge of North Carolina to erect such memorial upon the grounds of the Capitol; the said memorial to be a monument in marble, or bronze, of the said John H. Mills.

Second, that the Council of State shall first approve the character, type, quality and material of which said monument, or other memorial, is made; shall designate the place on said grounds at which said memorial, or monument, shall be erected, and shall in all things supervise and direct such work to the end that when completed it shall in all respects be in keeping with the present plan of the Council of State to beautify and adorn the said grounds.

Third, that all plans and specifications in minute detail shall be submitted to said Council for its approval.

Fourth, that this resolution shall be in force from and after its ratification.

Ratified this the 13th day of March, A. D. 1929.

RESOLUTION No. 20

A JOINT RESOLUTION AUTHORIZING THE BOARD OF TRUSTEES OF THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING TO RECEIVE ADDITIONAL FUNDS FROM THE FEDERAL GOVERNMENT TO FURTHER DEVELOP AGRICULTURAL EXTENSION.

Preamble.

Whereas, the Congress of the United States has passed an act approved by the President, May twenty-second, nineteen hundred and twenty-eight, entitled, "An act to provide for the further development of agricultural extension work between the agricultural colleges in the several states receiving the benefits of the act, entitled, 'An act donating public lands of the several states and territories which may provide colleges for the benefit of agriculture and the mechanic arts' approved July second, eighteen hundred and sixty-two, and all acts supplementary thereto, and the United States Department of Agriculture," and,

Whereas, it is provided in section one of the act aforesaid, that the grants of money authorized by this act shall be paid annually "to each state which shall by action of its legislature assent to the provisions of this act"; therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the assent of the General Assembly of the State of North Carolina be and is hereby given to the provisions and requirements of said act, and that the Trustees of the North Carolina State College of Agriculture and Engineering be and they are hereby authorized and empowered to receive the grants of money appropriated under said act, and to organize and conduct agricultural extension work which shall be carried on in connection with the School of Agriculture of the said College, in accordance with the terms and conditions expressed in the act of Congress aforesaid.

State's assent given for acceptance of Federal funds for agricultural extension work at State College.

SEC. 2. This resolution shall be in full force and effect from and after its date of ratification.

Ratified this the 15th day of March, A. D. 1929.

RESOLUTION No. 21

RESOLUTION TO PAY MEMBERS OF COMMITTEE ON INSTITUTION FOR INSANE.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Auditor of the State be directed to issue a warrant on the Treasurer of the State to Dr. J. E. Hart, chairman of the House Committee on Institutions for the Insane, for two hundred thirteen and 60/100 dollars, to be distributed as follows:

Expenses of House Committee to Hospital for Insane at Goldsboro defrayed.

Boyd	\$22.60
Baucom	23.00
Hart	33.00
Brock	22.60
Andrews	23.60
Johnson of Caswell.....	23.60
Hutchins of Madison.....	22.60
Blue	10.00
Beam	10.00
Carr of Duplin.....	22.60

Distribution.

The expenses incurred by the committee who visited and inspected the Institutions for Insane at Morganton and Goldsboro.

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

RESOLUTION No. 22

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT ADDITIONAL TRUSTEES OF THE NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING.

Resolved by the Senate, the House of Representatives concurring:

Joint session for election of additional trustees of State College.

That there shall be a joint meeting of the Senate and the House of Representatives in the hall of the House of Representatives on the fifteenth day of March, one thousand nine hundred and twenty-nine, at the hour of twelve o'clock M., for the purpose of electing additional Trustees of the North Carolina State College of Agriculture and Engineering.

That this resolution shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

RESOLUTION No. 23

JOINT RESOLUTION AUTHORIZING THE GOVERNOR OF THE STATE OF NORTH CAROLINA TO RECEIVE, AS TRUSTEE, FUNDS RETURNED BY THE SECRETARY OF WAR TO THE NATIONAL GUARD IN THE STATE OF NORTH CAROLINA, SUCH FUNDS REMAINING TO THE CREDIT OF SUCH NATIONAL GUARD UNITS AS HAVE NOT BEEN RECONSTITUTED.

Preamble.

Whereas, it has been duly made known to the proper authorities of this State that the Secretary of War of the United States has in his possession, as Trustee, certain moneys known as "Other Funds" which had been collected for their own use and benefit by certain National Guard organizations that were broken up as units for or as the result of service in the World War, and have not been re-constituted; and

Whereas, it further appears that the Secretary of War, as Trustee, desires to turn over to a substitute Trustee, duly authorized by this State, such portion of the said funds as equitably belongs to the National Guard of this State; now, therefore, be it

Resolved by the Senate, the House of Representatives concurring:

Governor to receive as trustee certain funds from Federal Government for National Guard.

SECTION 1. That the Governor is hereby authorized to receive such funds as Trustee, and to distribute them for the benefit of the National Guard of this State in such manner as his judgment shall dictate.

SEC. 2. This resolution shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1929.

RESOLUTION No. 24

A JOINT RESOLUTION PERTAINING TO THE PRINTING OF THE WORKMEN'S COMPENSATION ACT.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Secretary of State is hereby authorized and directed to have printed for public distribution five thousand copies of the North Carolina Workmen's Compensation Act, passed by the present General Assembly.

Printing and distribution of Workmen's Compensation Act.

SEC. 2. That the cost of said printing be paid from the legislative printing fund, upon a warrant to be issued by the Auditor.

Cost to be taken from legislative printing fund.

SEC. 3. That this resolution be in effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

RESOLUTION No. 25

JOINT RESOLUTION DIRECTING THE NORTH CAROLINA PARK COMMISSION TO MAKE CERTAIN INVESTIGATIONS AND REPORT TO THE NEXT GENERAL ASSEMBLY.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the North Carolina Park Commission, created by chapter forty-eight, Public Laws of nineteen hundred and twenty-seven, be and it is hereby directed to investigate and report to the next session of the General Assembly the following:

Park Commission to make investigation as to lands lying in Great Smoky Mountain Park area and report to next General Assembly.
Acreage.

(a) The number of acres of land included in the Great Smoky Mountain National Park, which now lie in the County of Swain.

(b) The total number of acres in the County of Swain.

(c) Taxable value of the total acreage of Swain County included in said National Park.

Taxable value.

(d) The amount of valid outstanding bonded indebtedness of the County of Swain.

Bonded indebtedness.

(e) Any township or district bonded indebtedness upon said lands so included in said National Park.

Local district bonds.

(f) The proportionate total tax value, according to the tax list of nineteen hundred and twenty-eight, included in the said National Park compared with the total of such value for the County at large.

Proportionate total tax value.

Report to cover
Swain, Jackson
and Haywood
Counties.

SEC. 2. Said Commission is to report, also, as to Jackson and Haywood Counties or any subordinate governmental division of the same along the same lines as hereinbefore set out in relation to Swain County in section one of this resolution.

SEC. 3. The resolution shall take effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1929.

RESOLUTION No. 26

RESOLUTION TO PAY MEMBERS OF COMMITTEE ON INSTITUTION FOR DEAF.

Resolved by the Senate, the House of Representatives concurring:

Senate Committee reimbursed for expenses of visit to Institution for the Deaf.

That the Auditor of the State be directed to issue a warrant on the Treasurer of the State to Senator H. L. Millner of the Senate Committee on Institution for the Deaf for twenty-four dollars.

The expenses incurred by the committee who visited and inspected the Institution for Deaf at Morganton.

This resolution shall be in effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

RESOLUTION No. 27

A JOINT RESOLUTION CALLING ATTENTION OF CONGRESS TO THE NEEDED HARBOR AND CHANNEL IMPROVEMENTS TO CAPE FEAR RIVER BELOW, AT AND ABOVE THE PORT OF WILMINGTON, NORTH CAROLINA, AND TO REQUEST THAT FUNDS BE APPROPRIATED BY CONGRESS FOR SUCH IMPROVEMENTS.

Preamble.

Whereas, the port at Wilmington, North Carolina, is an important seaport for the State and the improvement of said port would be of great benefit to the State as a whole; and

Whereas, the Cape Fear River below, at and above Wilmington, North Carolina, needs to be deepened, widened and maintained in order to facilitate the use thereof as a seaport; and

Whereas, it has come to the attention of this General Assembly that such improvements have been recommended by Major General Edgar Jadwin, Chief of Army Engineers: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Congress be requested to make appropriate appropriations for harbor and channel improvements to Cape Fear River below, at and above Wilmington, North Carolina, and for the maintenance of the same.

SEC. 2. That a copy of this resolution be forwarded to each Senator and member of the House of Representatives in Congress from this State, with the request that they seek appropriations by Congress for said purposes.

SEC. 3. That this resolution be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

Congress memorialized to make harbor and channel improvements in Cape Fear River at Wilmington.

Copy of Resolution forwarded to State Senators and Congressmen.

RESOLUTION No. 28

JOINT RESOLUTION OF THE HOUSE AND SENATE, COMPENSATING ALEX LASSITER, CHIEF CLERK OF THE HOUSE AND LEROY MARTIN, CHIEF CLERK OF THE SENATE, FOR POSTAGE PURCHASED BY THEM BY VIRTUE OF THEIR OFFICES.

Be it resolved by the House of Representatives, the Senate concurring:

That there be paid to Alex Lassiter, Chief Clerk of the House, the sum of thirty-seven and fifty one-hundredths dollars (\$37.50), and to LeRoy Martin the sum of thirty-seven and fifty one-hundredths dollars (\$37.50), to be charged as expenditures of the House of Representatives and Senate, respectively, to reimburse them for postage necessarily used by them in performing the duties of their respective offices.

Alex Lassiter and LeRoy Martin reimbursed for money spent for postage.

This resolution shall be in force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

RESOLUTION No. 29

RESOLUTION REQUESTING THE CONGRESS OF THE UNITED STATES TO MAKE AN APPROPRIATION TO REBUILD A DIKE OF THE CAPE FEAR RIVER.

Whereas, Canetuck Township, Pender County, and Frenches Creek Township, Bladen County, lie wholly between the boundaries of the Cape Fear River on the west and the Black River on the east, both being navigable streams, and extend to within about five miles of the junction of the two rivers, and

Whereas, the lands in said Townships are fertile and consist of three drainage districts, to wit: Lyon Swamp, White Oak,

Preamble.

and Buckle, and that this territory is thickly settled and embraces a strip of land between the two rivers ten to twenty miles wide and twenty-five miles long; that the town of Centerville in Bladen County is within said territory, and

Whereas, for the protection of said territory including the said drainage districts, the citizens many years ago built a dike or dam about two miles long on the banks of the Cape Fear River to prevent the water from said river overflowing said territory. That in one thousand nine hundred and eight, and again about one thousand nine hundred and seventeen, and in one thousand nine hundred and twenty-eight, said dike was destroyed by the flood waters of said river overflowing same, and at each time this entire territory, except a few high spots, was covered with water for a depth of from five to fifteen feet. That in one thousand nine hundred and twenty-eight the high water of the Cape Fear River again washed the dam and these townships were overflowed and great loss and destruction was caused thereby. That most of the livestock was drowned and the crops were completely destroyed and the inhabitants of that territory suffered great loss, approximately one million dollars, and the Red Cross Society and other associations carried food and clothing to the people in boats: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

Congress
petitioned to
appropriate
\$100,000 for
construction of
dike on Cape
Fear River.

SECTION 1. That the General Assembly of North Carolina do hereby respectfully petition the Congress of the United States to appropriate the sum of one hundred thousand dollars, or such amount as may be necessary to be appropriated, to rebuild a permanent dike or dam to replace the old White Oak Drainage District, White Oak-Buckle Drainage District and Lyon Swamp Drainage District dams, located in the Counties of Bladen and Pender.

To use Govern-
ment engineers.

SEC. 2. That said dike or dam be rebuilt or constructed under the direction of Government engineers.

North Carolina
Senators and
Congressmen
urged to exert
influence to
bring about
appropriation.
Governor re-
quested to
furnish certified
copies of this
Resolution to
North Carolina
Senators and
Congressmen.

SEC. 3. That both United States Senators and each member of Congress from this State are hereby requested to use their influence and urge Congress to make the necessary appropriation for rebuilding said dike or dam.

SEC. 4. That his Excellency, the Governor of North Carolina, be, and he is hereby requested to furnish a certified copy of this resolution to both of our Senators and to each member of Congress from this State.

SEC. 5. That this resolution be in force from and after its adoption.

Ratified this the 19th day of March, A. D. 1929.

RESOLUTION No. 30

JOINT RESOLUTION AUTHORIZING THE APPOINTMENT OF A COMMITTEE FROM THE GENERAL ASSEMBLY TO REPRESENT THE STATE AT THE 39TH ANNUAL CONFEDERATE REUNION TO BE HELD IN THE CITY OF CHARLOTTE, JUNE 4-7, 1929.

Whereas, during the thirty-eight years which have elapsed since the inauguration of the Confederate Reunion, North Carolina has never been host to the Confederate Veterans of the South; and

Preamble.

Whereas, it is fit and proper that suitable recognition be given and that the State should be officially represented at the approaching Confederate Reunion to be held at Charlotte, North Carolina, on June four to seven, one thousand nine hundred and twenty-nine: Now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the General Assembly, recognizing the honor conferred upon the State in being host to the aforesaid Confederate Reunion to be held within its borders at the above named time and place and desiring that official recognition be given by the State at said Reunion, hereby authorizes the appointment by the Governor of a committee to represent the State, of which the Governor shall be ex-officio chairman, consisting of the President of the Senate, four Senators, the Speaker of the House of Representatives and five members of the House.

Governor authorized to appoint Legislative Committee to attend Reunion of Confederate Veterans at Charlotte.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

RESOLUTION No. 31

JOINT RESOLUTION AUTHORIZING THE APPOINTMENT OF A COMMITTEE FROM THE GENERAL ASSEMBLY TO REPRESENT THE STATE AT THE HISTORICAL PAGEANT TO BE HELD IN NEW BERN IN 1929.

Whereas, it is proposed by the citizens of New Bern and Craven County to commemorate important historical events of State-wide and National interest during the Colonial and Revolutionary periods in North Carolina, among which were the first Provincial Congress of August, the twenty-fifth, one thousand seven hundred and seventy-four, where the people, as such, met for the first time in contemptuous defiance of British

Preamble.

authority; the driving of the last Royal Governor, Josiah Martin, from the palace at New Bern on May thirty-first, one thousand seven hundred and seventy-five, after the adoption of the first State Constitution, this year of one thousand nine hundred and twenty-nine marking the two hundredth anniversary of the birth of Richard Caswell, first Governor of the State of North Carolina; the first meeting of the first State General Assembly in New Bern on April seventh, one thousand seven hundred and seventy-seven; and many other important historical events that transpired during and after the Revolutionary War, assisting materially the American cause; and

Whereas, in consonance with the purposes aforesaid it is most desirable that recognition be made of these historical events of first importance to the State and Nation; now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

Recognition by
General Assem-
bly of importance
of Historical
Pageant at New
Bern.

SECTION 1. That the General Assembly of North Carolina do hereby recognize the signal importance to this Commonwealth of the momentous events enacted by the people of the State under the leadership of the patriotic fathers of that day, and heartily approve the proposed action of the people of New Bern and Craven County in commemorating those great events in North Carolina and American history.

Committee
appointed to
attend.

SEC. 2. That the Speaker of the House and the President of the Senate are authorized and empowered to appoint a committee of five each from the Senate and House of Representatives, of which the President of the Senate and Speaker of the House shall be members, to represent this General Assembly on the occasion of the proposed celebration at New Bern at which Governor O. Max Gardner will be the honored guest.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

RESOLUTION No. 32

A RESOLUTION TO PAY PART OF THE EXPENSES OF CLAUDE C. CANADAY AND MARION G. LEE IN THE CONTESTED ELECTION OF MARION G. LEE VERSUS CLAUDE C. CANADAY.

Resolved by the Senate, the House of Representatives concurring:

Preamble.

SECTION 1. That whereas, in the contested election case of Marion G. Lee, contestant, versus Claude C. Canaday, contestee, considerable expense was incurred in taking the deposi-

tions of 230 witnesses, running over a period of five weeks, and for the employment of counsel in preparation of proceedings in said contest and for services of said counsel hereinafter enumerated which has been paid by the contestant and the contestee;

And, whereas, it has been the precedent in this State, (more recently established in the contested seat of Senator R. H. Rhoane at the 1927 session of the General Assembly) that the expenses of the contest be paid by the State.

SEC. 2. Be it resolved, that the State Treasurer is hereby authorized to pay the contestee, Claude C. Canaday for part of the expenses incurred by Claude C. Canaday as follows:

Abell & Shepard, for attorneys' fees.....	\$100.00
Wellons & Wellons, for attorneys' fees.....	100.00
Stenographer's services and traveling expenses....	50.00
For expenses incurred by Marion G. Lee as follows:	
James D. Parker, attorney's fees.....	100.00

Total\$350.00

SEC. 3: Resolved that this resolution shall be in force from and after its passage.

Ratified this the 19th day of March, A. D. 1929.

Precedent.

Expenses in contested election of Marion G. Lee versus Claude C. Canaday ordered paid. Expenses of Claude C. Canaday. Of Marion G. Lee.

RESOLUTION No. 33

JOINT RESOLUTION IN BEHALF OF WILLIAM JONES, OPERATOR OF REFRESHMENT STAND IN CAPITOL.

Whereas, the members of the General Assembly have received splendid service and been able to buy a variety of refreshments at regular retail prices; and

Whereas, William Jones has, by his kind and courteous service accommodated the members and others by keeping such things as they wanted to get without going out for them, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That said William Jones be allowed space occupied by him during this session for the sum of twenty-five dollars (\$25.00) and that the keeper of the Capitol be hereby authorized and directed to give him receipt in full for said use of the space, for the entire time occupied this session of the General Assembly.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1929.

Preamble.

William Jones allowed space in Capitol for refreshment stand for sum of \$25.

RESOLUTION No. 34

JOINT RESOLUTION PROVIDING FOR ADJOURNMENT
SINE DIE OF THE GENERAL ASSEMBLY.

*Resolved by the House of Representatives, the Senate con-
curring:*

Adjournment of
General Assem-
bly sine die.

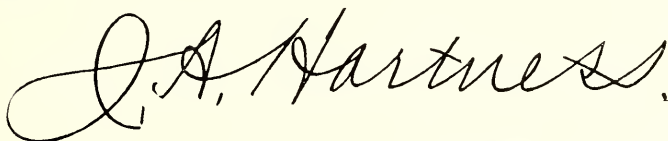
That this session of the General Assembly be adjourned sine
die at the hour of 8 P. M., on Tuesday, March 19, 1929.

Ratified this the 19th day of March, A. D. 1929.

STATE OF NORTH CAROLINA,
OFFICE OF SECRETARY OF STATE.

RALEIGH, May 1, 1929.

I, J. A. HARTNESS, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

A handwritten signature in cursive script, reading "J. A. Hartness". The signature is written in dark ink and is positioned above the printed title.

Secretary of State.



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